GOVDOC T22.35/2: B96 / 97/

BOSTON PUBLIC LIBRARY

3 9999 06315 991 5

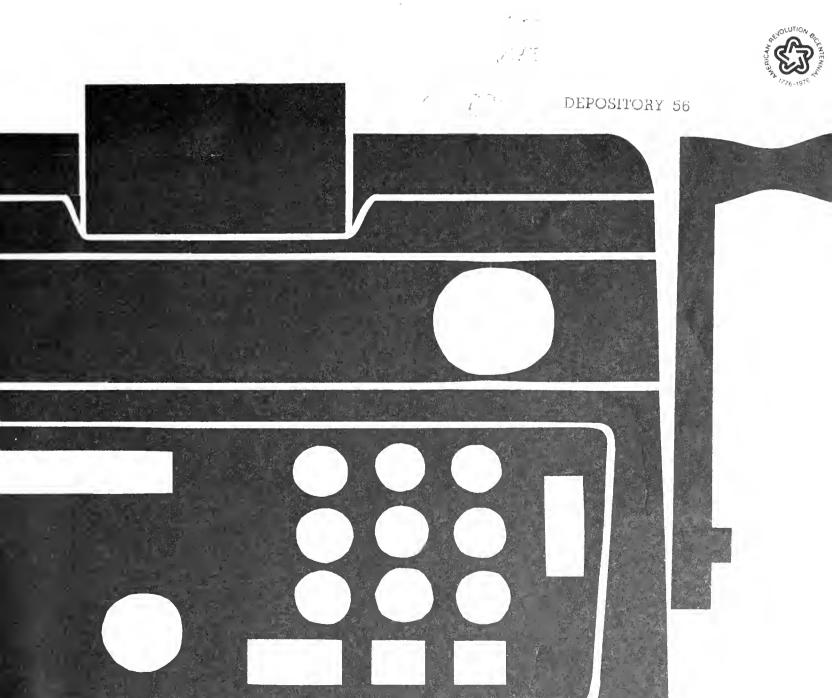
STATISTICS 1971 OF INCOME

BUSINESS INCOME TAX RETURNS

Department of the Treasury

Internal Revenue Service

Publication 438 (4-75)



Publication 438 (4-75) Price \$0.00 (paper cover)

Stock Number 4804-00000

Library of Congress Card No. 72-603340

Suggested citation

Internal Revenue Service
Statistics of Income—1971, Business Income Tax Returns
U.S. Government Printing Office, Washington, D.C. 1975

Statistics of Income publications are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402

Other recent publications for sale

ZIP Code Area Data, Individual Income Tax Returns, 1969 (130 pp., \$1.25)
Individual Income Tax Returns, 1972 (345 pp., \$6.15)
Corporation Income Tax Returns, 1970 (288 pp., \$5.45)
Corporation Income Tax Returns, 1972, Preliminary (20 pp., 60¢)
Foreign Income and Taxes reported on Corporation Income
Tax Returns, 1964, 1965, and 1966 (380 pp., \$4.45)
Fiduciary Income Tax Returns, 1970 (64 pp., \$1.30)
Estate Tax Returns, 1972 (56pp., \$1.60)
Personal Wealth Estimated from Estate Tax Returns,
1969 (81 pp., \$1.50)

Publications in preparation

Individual Income Tax Returns, 1973
County and Standard Metropolitan Statistical Area Data from Individual Income Tax Returns, 1972
Corporation Income Tax Returns, 1971
Corporation Income Tax Returns, 1973, Preliminary
Foreign Income and Taxes reported on Corporation Income Tax Returns, 1968, 1969, and 1970
Controlled Foreign Corporations, 1968
Personal Wealth Estimated from Estate Tax Returns, 1972
Sales of Capital Assets Reported on Individual Income Tax Returns, 1973

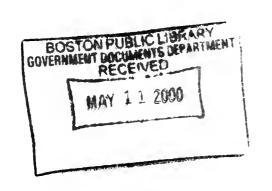
STATISTICS 1971
BUSINESS
INCOME 1971
BUSINESS
INCOME 1971

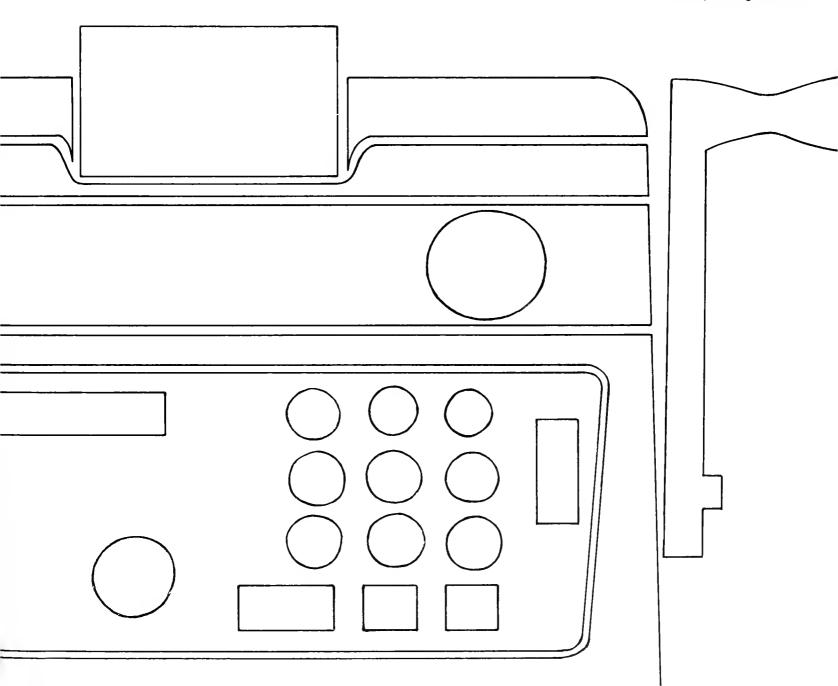
Internal Revenue Service

Donald C. Alexander, Commissioner William E. Williams, Deputy Commissioner Anita F. Alpern, Acting Assistant Commissioner (Planning and Research)

Statistics Division
Vito Natrella, Director
J. Howie Wilson, Assistant Director
Robert A. Wilson, Chief, Income, Finance, and Wealth Branch
Paul E. Grayson, Acting Chief, Statistical Techniques Branch
Fred Frishman, Chief, Mathematical Statistics Branch
Thomas M. Durkin, Chief, Program Management Branch

This report was prepared under the direction of E. J. DiPolo, Chief, Business Statistics Staff, Income, Finance, and Wealth Branch. Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah: and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.





		4 682 3	wanten de A	ş. 1 1
			3	
			*****	ž.

Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D.C., March 4, 1975.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the complete report, Statistics of Income—1971, Business Income Tax Returns. The report includes financial and economic data based on samples of returns of proprietorships, partnerships, and corporations with accounting periods ended July 1971 through June 1972.

Classification of the data by industry and measures of business size are regular features of this report. New topics this year include sources of income of proprietors by industry and of farm proprietors by size of nonfarm income, partnerships by year of organization, and partnerships and electing Small Business Corporations by accounting period. Balance sheet data for partnerships, which are compiled biennially, are also included in this issue.

Donald C. Alexander

Commissioner of Internal Revenue.

Hon. William E. Simon, Secretary of the Treasury.

116118

Guide to Tables by Subject, v Section 1 Total Business Activity, 1 Section 2 Proprietorships, 21 Section 3 Partnerships, 109 Section 4 Small Business Corporations, 167 Section 5 All Corporations, 187 Section 6 Law and Terminology, 207 Section 7 Sample Design and Limitations, 219 Section 8 1971 Forms and Instructions, 223 Section 9 Historical Summary, 247 Section 10

Index, 259

Guide to Tables...by Subject

Accounting Periods

Partnerships (table 3.8), 166 Small Business Corporations (table 4.4), 182

Adjusted Gross Income

Proprietors (table 2.7), 79

Balance Sheet Data

Partnerships (tables 3.5, 3.6), 145, 153

Depreciation and Depreciable Property

Proprietorships (table 2.6), 66 Partnerships (table 3.4), 134 Small Business Corporations (table 4.3), 177

Historical

Proprietorships (table 9.1), 248 Partnerships (table 9.2), 250 Small Business Corporations (table 9.3), 253 All corporations (table 9.4), 256

Income Statements

Proprietorships (table 2.2), 28 Partnerships (tables 3.2, 3.5, 3.6), 115, 145, 153 Small Business Corporations (table 4.1), 169 All corporations (table 5.2), 192

Industry Classification, Maximum Detail

Proprietorships (table 2.1), 24 Partnerships (table 3.1), 111 Al' corporations (table 5.1), 188

Nonfarm Adjusted Gross Income

Farm proprietors (table 2.9), 107

Number of Stockholders

Small Business Corporations (table 4.5), 183

Size of Classifications

Adjusted gross income: Proprietors (table 2.7), 79

Business receipts:

All business summary (table 1.2), 15 Proprietorships (table 2.3), 35 Partnerships (table 3.3), 123 Small Business Corporations (table 4.2), 176 All corporations (table 5.3), 197 Nonfarm adjusted gross income: Farm proprietors (table 2.9), 107

Depreciation deduction:

Proprietorships (table 2.6), 66 Partnerships (table 3.4), 134

Small Business Corporations (table 4.3), 177

Total assets:

Partnerships (table 3.6), 153 Small Business Corporations (table 4.5), 183

Standard Metropolitan Statistical Areas

Proprietorships (table 2.5), 62

State Data

Proprietorships (table 2.4), 48

Sources of Income

All proprietors (table 2.8), 103 Farm proprietors (table 2.9), 107

Total Business Activity

All business summary: By industry (table 1.1), 3By size of business receipts (table 1.2), 15

Total Business Activity

Contents

Chart

1A Percent distribution of number of businesses and receipts, by business organization and industrial division, 2

Basic tables

- 1.1 Receipts and selected deductions for selected industries, 3
- 1.2 Receipts and selected deductions, by industrial division and size of business receipts, 15

The financial and economic data in this report are estimates derived from the tax and information returns of 9.7 million proprietorships, 959 thousand partnerships, and 1.7 million corporations. The samples were designed to give complete coverage of these types of business returns for income year 1971, defined as comprising accounting periods ended from July 1971 through June 1972. Most of the data relate to calendar year 1971; the accounting period of almost all of the proprietorships, 90 percent of the partnerships, and nearly one-half of the corporations ended on December 31, 1971.

Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The relative importance of the forms of business organization in each industrial division is illustrated in chart 1A. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations of such comparisons are mentioned under the item headings in the "Explanation of Terms," in section 6 of this report.

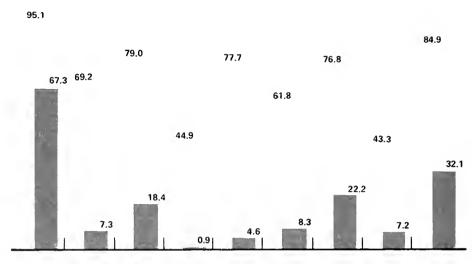
Table 1.2, shows the three forms of business organization in one table classified by size of business receipts. Since this report focuses on small businesses, a number of size classes are shown for businesses with receipts of under \$5 million, while those with receipts of \$5 million or more are included in a single class. For more detail on this class of corporations, see Statistics of Income—1971, Corporation Income Tax Returns, which includes size-of-receipts classes of up to \$1 billion or more.

Chart 1A

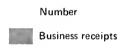
Percent distribution of number of businesses and receipts, by business organization and industrial division

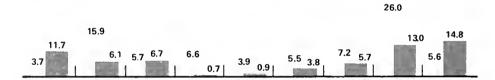
(Each division totals 100%)

Proprietorships

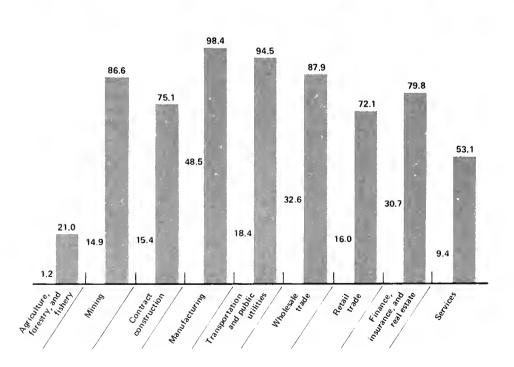


Partnerships





Corporations



Source: Table 1.1

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS POR SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samp	lesmoney am	ounts are in th	lousands of doll	arsj			
Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent pai d
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL INDUSTRIES All businesses, total	12,436,884	2,115,280,764	1,433,803,964	72,914,491	61,556,512	74,440,964	35,651,388
Corporations, total	1,733,332 262,066	1,763,760,318 78,081,121	1,241,281,637 55,575,110	\$7,260,761 1,483,938	52,185,272 1,689,567	64,697,011 779,229	26,682,813 1,392,524
Noncorporate businesses, total	10,703,552 9,744,640 958,912	351,520,446 255,242,662 96,277,784	192,522,327 144,592,193 47,930,134	15,653,730 10,541,292 5,112,438	9,371,240 5,724,447 3,646,793	9,743,953 4,219,770 5,524,183	8,968,575 6,361,634 2,606,941
AGRICULTURE, FORESTRY, AND FISHERY All businesses, total	3,287,410	65,132,618	42,176,075	6,101,595	2,194,252	2,950,183	2,031,472
		13,680,329	10,567,734	528,186	304,270		239,477
Corporations, total Small Business Corporations.	39,932 12,040	2,198,153	1,591,690	125,582	55,620	362,595 80,201	59,643
Noncorporate businesses, total	3,247,478 3,126,160 121,318	51,452,289 43,813,248 7,639,041	31,608,341 26,502,177 5,106,164	5,573,409 5,024,280 549,129	1,889,982 1,678,546 211,436	2,587,588 2,254,043 333,545	1,791,995 1,485,346 306,649
<u>Farms</u>	3,076,139	55,820,604	36,323,602	5,701,900	2,018,476	2,814,668	1,900,564
All businesses, total	25,401	8,423,467 1,409,451	6,449,895	367,699	207,634 41,595	286,660 69,606	172,320 41,314
Small Business Corporations Noncorporate businesses, total. Proprietorships. Partnerships.	3,050,738 2,941,447 109,291	47,397,137 40,912,788 6,484,349	29,873,707 25,513,863 4,359,844	94,215 5,334,201 4,823,878 510,323	1,810,842 1,617,028 193,814	2,528,008 2,207,380 320,628	1,728,244 1,436,804 291,440
Other Agriculture, Porestry, and Fishery							
All businesses, total	211,271	9,312,014	5,852,473	399,695	175,776	135,515	130,908
Corporations, total	14,531 3,321	5,256,862 788,702	4,117,839 580,537	160,487 31,367	96,636 14,025	75,935 10,595	67,157 18,329
Noncorporate businesses, total Proprietorships Partnerships.	196,740 184,713 12,027	4,055,152 2,900,460 1,154,692	1,734,634 988,314 746,320	239,208 200,402 38,806	79,140 61,518 17,622	59,580 46,663 12,917	63,751 48,542 15,209
MINING							
All businesses, total	84,590	21,247,637	11,598,588	1,365,130	606,619	469,955	250,021
Corporations, total	12,613 2,322	18,398,873 604,455	10,774,334 351,647	1,117,972 38,871	515,389 18,869	406,444 9,146	157,297
Noncorporate businesses, total Proprietorships. Partnerships.	71,977 58,563 13,414	1,556,413	824,254 275,415 548,839	247,158 143,670 103,488	91,230 55,041 36,189	63,511 41,500 22,011	92,724 39,583 53,141
Metal Mining	Į.						
All businesses, total	5,090	2,927,584	2,042,440	219,098	132,609	78,589	12,284
Corporations, total	(*)	2,871,085	2,009,890	214,464	130,504	76,578 (*)	11,287 (*)
Noncorporate businesses, total	4,338 3,983 355	56,499 23,858 32,641	32,550 3,717 28,833	4,634 880 3,754	2,105 712 1,393	2,011 60 1,951	997 277 720
Coal Mining				455 155			
All businesses, total	3,678		2,832,355	250,475	122,874	69,668	69,398
Corporations, total	1,766 280		2,662,142 109,645	210,862 8,335	114,459 3,856		52,130 2,436
Noncorporate businesses, total. Proprietoships. Partnerships.	1,912 1,119 793	141,993	170,213 33,109 137,104	39,613 16,590 23,023	8,415 3,372 5,043	1,731	17,264 5,64 11,62
Crude Petroleum and Natural Gas All businesses, total.	68,190	10,636,040	4,540,048	611,359	224,609	240,342	133,348
Corporations, total	6,665	8,547,135	4,034,302	438,228	153,238	187,585	65,735
Small Business Corporations Noncorporate businesses, total.	1,228		128,102 505,746	14,718	6,560	3,949 52,757	2,917 67,613
Proprietorships.	49,893 11,632	1,260,436		108,366 64,765	45,813 25,558	37,331 15,426	31,460 36,153

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INOUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All rigures are estimates based on Samp.							
Selected industry	Number of businesses	8usiness receipts	Cost of sales and operations	Oeprecia- tion	Taxes paid deduction	Interest paid	Rent paid
MININGContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Other Mining							
All businesses, total	7,632	3,561,901	2,183,745	284,198	126,527	81,356	34,991
Corporations, total	3,430 695	3,287,443 203,410	2,068,000 111,415	254,418 15,259	117,188 7,850	76,196 3,902	28,145 5,891
Noncorporate businesses, total	4,202 3,568 634	274,458 130,126 144,332	115,745 42,256 73,489	29,780 17,834 11,946	9,339 5,144 4,195	5,160 2,378 2,782	6,846 2,203 4,643
CONTRACT CONSTRUCTION					:		
All businesses, total	931,985	127,059,056	98,228,354	2,591,270	2,406,591	1,051,899	916,385
Corporations, total	143,092 27,556	95,386,565 10,194,218	78,412,715 8,048,815	1,782,559 170,512	1,843,465 206,301	790,632 70,950	572,338 55,145
Noncorporate businesses, total	788,893 735,846 53,047	31,672,491 23,334,473 8,338,018	19,815,639 13,599,863 6,215,776	808,711 648,454 160,257	563,126 432,574 130,552	261,267 195,901 65,366	344,047 225,828 118,219
General Contractors							
All businesses, total	212,855	74,011,591	61,562,430	1,490,263	1,134,251	739,746	445,846
Corporations, total. Small Business Corporations	64,696 11,314	59,624,984 5,190,776	50,957,987 4,354,419	1,192,424 84,881	935,537 77,406	588,007 47,478	292,104 21,049
Noncorporate businesses, total Proprietorships. Partnerships.	148,159 129,936 18,223	14,386,607 9,195,915 5,190,692	10,604,443 6,404,671 4,199,772	297,839 212,465 85,374	198,714 138,788 59,926	151,739 103,273 48,466	153,742 75,742 78,000
Building construction							
All businesses, total	171,127	49,872,865	42,675,374	520,606	639,006	499,761	203,228
Corporations, total	49,998 8,716	38,554,227 3,792,930	34,009,280 3,292,641	375,384 32,530	495,537 46,197	380,088 36,189	149,839 10,850
Noncorporate businesses, total Proprietorships Partnerships	121,129 105,909 15,220	11,318,638 7,763,354 3,555,284	8,666,094 5,706,137 2,959,957	145,222 112,442 32,780	143,469 104,955 38,514	119,673 82,621 37,052	53,389 31,564 21,825
Other general contractors							
All businesses, total	41,728	24,138,726	18,887,056	969,657	495,245	239,985	242,618
Corporations, total	14,698 2,598	21,070,757 1,397,846	16,948,707 1,061,778	817,040 52,351	440,000 31,209	207,919 11,289	142,265 10,199
Noncorporate businesses, total	27,030 24,027 3,003	3,067,969 1,432,561 1,635,408	1,938,349 698,534 1,239,815	152,617 100,023 52,594	55,245 33,833 21,412	32,066 20,652 11,414	100,353 44,178 56,175
Special Trade Contractors							
All businesses, total	719,130	53,047,465	36,665,924	1,101,007	1,272,340	312,153	470,539
Corporations, total	78,396 16,242	35,761,581 5,003,442	27,454,728 3,694,396	590,135 85,631	907,928 128,895	202,625 23,472	280,234 34,096
Noncorporate businesses, total	640,734 605,910 34,824	17,285,884 14,138,558 3,147,326	9,211,196 7,195,192 2,016,004	510,872 435,989 74,883	364,412 293,786 70,626	109,528 92,628 16,900	190,305 150,086 40,219
MANUFACTURING							
All businesses, total	414,206	763,604,990	539,942,260	25,038,913	23,002,290	12,446,186	7,965,135
Corporations, total	200 973 28 606	751,346,399 11,621,374	532,440,999 8,354,563	24,516,198 235,897	22,737,408 287,044	12,322,926	7,735,584 158,465
Noncorporate businesses, total Proprietorships. Partnerships.	213,233 186,019 27,214	12,258,591 6,927,983 5,330,608	7,501,261 3,774,168 3,727,093	522,715 322,621 200,094	264,882 157,862 107,020	123,260 69,875 53,385	229,551 143,953 85,598
Food and Kindred Froducts All businesses, total.	27,975	106,890,797	80,702,181	2,154,066	3,561,301	1,159,536	847,587
Corporations, total	16,317 2,213	104,817,387 1,996,917	79,110,288 1,605,239	2,111,756 36,022	3,535,222 36,232	1,147,395	829,128 15,374
Noncorporate businesses, total Proprietorships. Partnerships.	11,658 9,398 2,260	2,073,410 947,599 1,125,811	1,591,893 688,232 903,661	42,310 22,087 20,223	26,079 11,661 14,418	12,141 6,213 5,928	18,459 8,077 10,382

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES---Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based on samp	lesmoney amo	unts are in the	ousands of doll	arsj			
Selected industry	Number of businesses	8usiness receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MANUFACTURINGContinued							
Textile Mill Products							
All businesses, total	6,844	23,348,116	18,239,146	701,528	512,474	329,798	191,005
Corporations, total	5,846 906	23,164,373 454,967	18,100,595 335,806	694,292 10,047	508,711 11,105	328,717 3,776	188,693 7,609
Noncorporate businesses, total	998 767 231	183,743 60,253 123,490	138,551 38,820 99,731	7,236 1,481 5,755	3,763 1,314 2,449	1,081 312 769	2,312 808 1,504
Apparel and Other Textile Froducts All businesses, total	26,293	25,177,475	19,363,443	213,357	552,137	240,010	295,829
Corporations, total	17,037	24,198,214	18,662,663	203,910	525,357	234,812	278,149
Small Business Corporations	3,037	1,753,053	1,323,223	10,937	44,190	8,012	25,745
Noncorporate businesses, total	9,256 7,897 1,359	979,261 417,916 561,345	700,780 273,287 427,493	9,447 4,917 4,530	26,780 13,903 12,877	5,198 2,343 2,855	17,680 9,205 8,475
Lumber and Wood Products, Except <u>Furniture</u>							
All businesses, total	61,841	17,930,840	12,770,318	740,027	479,706	312,090	152,564
Corporations, total	10,660 1,895	15,457,632 871,378	11,517,103 640,215	549,668 29,589	416,390 22,650	269,511 9,957	106,089 10,753
Noncorporate businesses, total. Proprietorships. Partnerships.	51,181 46,461 4,720	2,473,208 1,559,714 913,494	1,253,215 640,295 612,920	190,359 142,117 48,242	63,316 42,840 20,476	42,579 23,708 18,871	46,475 24,174 22,301
Furniture and Fixtures	-						
All businesses, total	13,445	8,316,148	5,928,753	141,654	209,672	72,024	112,332
Corporations, total Small Business Corporations	6,755 969	7,965,657 496,292	5,711,705 350,918	132,471 6,327	201,398 13,067	68,269 2,400	104,422 8,073
Noncorporate businesses, total. Proprietorships. Partnerships	6,690 5,714 976	350,491 225,423 125,068	217,048 128,940 88,108	9,183 6,979 2,204	8,274 5,795 2,479	3,755 2,400 1,355	7,910 6,036 1,874
Printing and Publishing							
All businesses, total	61,340	28,341,978	17,867,229	838,887	766,476	328,625	446,019
Corporations, total	26,541 4,504	26,985,565 1,027,401	17,197,821 639,653	788,455 29,711	735,593 28,723	316,644 9,796	404,752 20,316
Noncorporate businesses, total	34,799 30,528 4,271	1,356,413 902,439 453,974	669,408 417,499 251,909	50,432 38,970 11,462	30,883 20,123 10,760	11,981 9,113 2,868	41,267 30,968 10,299
Chemicals and Allied Products							
All businesses, total	13,277	61,742,383	38,039,582	2,779,769	1,337,037	888,828	605,764
Corporations, total. Small Business Corporations.	9,990 1,057	61,364,851 351,496	37,788,020 248,545	2,732,090 6,968	1,330,864 5,997	881,247 2,319	601,892 4,840
Noncorporate businesses, total	3,287 2,581 706	377,532 117,607 259,925	251,562 71,926 179,636	47,679 3,331 44,348	6,173 1,906 4,267	7,581 635 6,946	3,872 1,490 2,382
Leather and Leather Products							
All businesses, total	3,858	6,139,405	4,503,080	81,475	157,043	91,602	104,177
Corporations, total. Small Business Corporations.	2,269 462	6,050,538 216,459	4,439,526 152,723	80,286 2,385	155,411 5,881	91,153 1,671	102,544 2,053
Noncorporate businesses, total	1,589 1,352 237	88,867 40,693 48,174	63,554 24,295 39,259	1,189 761 428	1,632 860 772	449 209 240	1,633 1,038 59 5
Stone, Clay, and Glass Froducts All businesses, total	19,581	18,599,220	12,484,753	874,92D	557,499	278,045	181,220
Corporations, total	8,580	18,075,694	12,184,844	850,047	542,776	273,209	172,610
Small Business Corporations	1,381 11,001 9,802	425,810 523,526 348,882	287,812 299,909 194,034	17,026 24,873 16,831	12,329 14,723 9,986	3,830 4,836 3,194	3,910 8,610 6,200
Partnerships	1,199	174,644	105,875	8,042	4,737	1,642	2,410

Business Returns/1971 • Total Business Activity

CORPORATE AND NONCORPORATE BUSINESSES

	Table 1.	1 RECEIPTS	AND S	ELECTED	DEDUCTIONS	FOR	SELECTED	INDUSTRIES Continued	
F + 2 2					4				٦.

lesmoney amo	unts are in th	ousands of doll	lars)			
Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)
6 206	/3 570 065	22 271 120	2 277 711	1 251 602	1 024 950	221 (01
						331,401
	187,567	125,651	5,405	5,209	1,032,886	328,132 3,089
1,458	206,034 80,678 125,356	145,417 49,909 95,508	11,851 3,09D 8,761	4,192 1,185 3,007	1,973 476 1,497	3,269 1,859 1,410
35,232	39,017,133	28,110,313	1,061,652	1,027,586	565,539	404,508
2,453	38,175,703 1,160,048	27,605,724 809,587	1,037,904 22,349	1,007,539 30,345	559,158 7,047	388,517 13,133
9,664	841,430 430,020 411,410	504,589 241,612 262,977	23,748 13,628 10,120	20,047 10,301 9,746	6,381 3,246 3,135	15,991 9,160 6,831
	58,593,493	37,288,287	2,688,990	1,770,078	1,427,243	729,118
3,932	57,654,505 802,384	36,784,525 522,357	2,645,012 27,086	1,747,761 24,657	1,417,375 8,840	705,236 13,6 8 8
20,446	938,988 705,751 233,237	503,762 372,543 131,219	43,978 36,074 7,904	22,317 16,652 5,665	9,868 7,824 2,044	23,882 20,162 3,720
15,512	56,841,419	38,944,550	1,925,580	1,570,153	1,033,353	658,621
1,031	56,636,603 330,472	38,821,592 235,641	1,921,159 4,955	1,566,755 9,503	1,029,963 1,416	654,604 4,695
3,848	204,816 99,611 105,205	122,958 53,605 69,353	4,421 2,887 1,534	3,398 1,790 1,608	3,390 2,374 1,016	4,017 1,855 2,162
				853,458	764,512	346,477
	33,053,285 278,849	25,819,993 212,969	1,180,612 4,994	846,140 6,131	761,976 3,509	343,403 4,765
4,358	295,012 226,870 68,142	199,275 149,821 49,454	8,215 6,718 1,497	7,318 5,426 1,892	2,536 1,504 1,032	3,074 2,177 897
						2,558,513
29,909 3,468	234,374,361 1,268,281	166,670,878 864,224	7,322,676 22,096	8,370,081 31,025	3,910,611 7,874	2,527,413 20,422
31,745	1,365,860 764,527 601,333	839,340 429,350 409,990	47,794 22,750 25,044	25,987 14,120 11,867	9,511 6,324 3,187	31,100 20,744 10,356
386,116	153,751,802	88,263,751	15,769,548	9,696,348	8,264,044	4,157,800
71,104 11,673	145,274,096 2,185,961	86,093,715 1,310,733	14,971,059 131,265	9,347,802 103,308	8,102,294 33,439	3,923,221 70,667
300,158	8,477,706 7,124,099 1,353,607	2,170,036 1,519,834 650,202	798,489 676,365 122,124	348,546 296,572 51,974	161,750 131,581 30,169	234,579 198,048 36,531
347_318	72,032.409	45,379,971	5,451,144	3,343.248	2,286,533	3,356,085
55,493	64,213,577	43,362,327	4,719,566	3,017,493	2,137,596	3,136,294 62,075
291,825 279,760	7,818,832 6,676,588	2,017,644 1,449,426	731,578 634,986	325.755 281,747	148,937 123,191	219,791 190,539 29,252
	Number of businesses (1) 6,386 4,525 468 1,861 1,458 403 35,232 22,858 2,453 12,374 9,664 2,710 48,535 25,649 3,932 22,886 24,440 15,512 10,862 1,031 4,650 3,848 802 8,027 3,175 828 4,852 4,358 4,944 66,060 29,909 3,468 36,151 31,745 4,406	Number of businesses receipts (1) (2) 6,386 43,578,065 4,525 43,372,031 187,567 1,861 206,034 1,458 80,678 125,356 35,232 39,017,133 22,858 38,175,703 2,453 1,160,048 12,374 841,430 2,710 411,410 48,535 58,593,493 25,649 57,654,505 3,932 57,654,505 3,932 802,384 22,886 938,988 20,446 705,751 2,440 233,237 15,512 56,841,419 10,862 1,031 330,472 4,650 204,816 3,848 99,611 105,205 8,027 33,348,297 3,175 33,053,285 278,849 4,8552 295,012 4,558 278,849 4,8552 295,012 4,558 278,849 4,8552 295,012 4,558 68,142 66,060 235,740,221 29,909 3,468 1,268,281 1,365,151 1,365,860 764,233 315,012 33,443,361 1,268,281 1,365,151 1,365,860 764,133 386,116 153,751,802 1,104 145,274,096 1,1073 135,012 8,477,06 1,1073 135,012 8,477,06 1,1073 135,012 8,477,096 1,1073 135,012 8,477,096 1,1073 135,012 8,477,096 1,1073 135,012 8,477,096 1,1073 135,012 8,477,096 1,1673 1,365,860 764,213,567 1,871,651 7,818,832 279,760 6,676,588	Number of businesses receipts	Number of businesses receipts sales and operations (1) (2) (3) (4)	Number of businesses Rusiness receipts Cost of sales and operations Cost of sales and	Number of business Pauriness Cost of sales and operations Cost of operations Cost o

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

			Cost of				
Selected industry	Number of businesses	Business receipts	sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICESContinued							
TransportationContinued							
Railroad transportation							
All businesses, total	369	15,172,821	10,221,485	1,222,524	1,138,903	790,215	1,444,498
orporations, total	369 (*)	15,172,821	10,221,485	1,222,524	1,138,903 (*)	790,215	1,444,498
oncorporate businesses, total	- - -	= = =	-		-		-
Local and highway passenger transit							
All businesses, total	60,482	5,776,246	3,945,891	318,895	200,640	93,225	83,842
orporations, total	9,073 930	5,161,279 121,958	3,860,053 75,899	263,358 8,520	179,092 6,619	83,598 1,467	67,944 6,494
oncorporate businesses, total Proprietorships Partnerships	51,409 50,468 941	614,967 562,013 52,954	85,838 70,317 15,521	55,537 50,418 5,119	21,548 18,845 2,703	9,627 8,780 847	15,898 14,637 1,261
Trucking and warehousing							
All businesses, total	243,547	27,319,351	15,254,268	1,748,615	1,439,163	451,586	813,569
orporations, total	27,452 5,033	21,208,213 1,270,694	13,925,656 761,566	1,133,030 70,372	1,155,599 69,648	333,541 15,169	634,453 44,267
oncorporate businesses, total	216,095 207,138 8,957	6,111,138 5,317,396 793,742	1,328,612 963,398 365,214	615,585 550,734 64,851	283,564 247,995 35,569	118,045 105,337 12,708	179,116 157,084 22,032
Water transportation							
All businesses, total	15,080	4,607,046	3,147,697	321,614	105,680	176,915	118,898
orporations, total	6,385 1,285	4,343,150 210,465	3,060,021 137,813	298,268 11,036	99,325 5,013	170,112 3,886	111,996 3,507
oncorporate businesses, total	8,695 7,650 1,045	263,896 174,542 89,354	87,676 56,544 31,132	23,346 17,042 6,304	6,355 4,427 1,928	6,803 4,032 2,771	6,902 3,596 3,306
Air transportation						400 700	750.000
All businesses, total	9,302	11,907,927	7,831,594	1,426,819	299,003	490,728	758,988
orporations, total	3,428 741	11,768,315 29,819	7,779,372 17,841	1,414,783 6,129	295,273 916	487,006 1,358	751,642
oncorporate businesses, total	5,874 5,537 337	139,612 127,437 12,175	52,222 46,359 5,863	12,036 10,774 1,262	3,730 3,065 665	3,722 3,469 253	7,346 6,566 780
Other transportation							
All businesses, total	18,538	7,249,018	4,979,036	412,677	159,859	283,864	136,290
prorations, total	8,786 1,339	6,559,799 232,823	4,515,740 156,238	387,603 6,320	149,301 5,457	273,124 1,313	125,761 5,692
oncorporate businesses, total	9,752 8,967 785	689,219 495,200 194,019	463,296 312,808 150,488	25,074 6,018 19,056	10,558 7,415 3,143	10,740 1,573 9,167	10,529 8,656 1,873
Communication All businesses, total	10,524	36,553,643	19,043,787	4,720,908	2,361,888	2,085,555	518,109
orporations, total.	7,376	36,393,846	19,002,976	4,708,008	2,357,675	2,081,799	513,605
Small Susiness Corporations	1,312	198,624	98,321	19,523	9,955	7,697	5,222
oncorporate businesses, total	3,148 2,454 694	159,797 87,080 72,717	40,811 14,060 26,751	12,900 6,558 6,342	4,213 2,517 1,696	3,756 1,830 1,926	4,504 1,676 2,828
Electric, Gas, and Sanitary Services All businesses, total	28,274	45,165,750	23,839,993	5,597,496	3,991,212	3,891,956	283,606
orporations, total	8,235 1,030	44,666,673 115,686	23,728,412 58,308	5,543,485 9,345	3,972,634 5,561	3,882,899 2,549	273,322 3,370
oncorporate businesses, total	20,039 17,944 2,095	499,077 360,431 138,646	111,581 56,348 55,233	54,011 34,821 19,190	18,578 12,308 6,270	9,057 6,560 2,497	10,284 5,833 4,451

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADE							
All businesses, total	2,849,114	719,102,070	548,070,077	7,279,755	11,055,438	5,073,808	11,130,599
Corporations, total Small Business Corporations	538,664 96,659	563,615,042 42,553,887	432,440,225 31,767,671	5,394,849 407,059	8,468,588 662,636	4,287,355 236,125	8,424,291 646,183
Voncorporate businesses, total	2,310,450 2,115,092 195,358	155,487,028 120,143,547 35,343,481	115,629,852 89,041,624 26,588,228	1,884,906 1,518,465 366,441	2,586,850 2,009,236 577,614	786,453 612,905 173,548	2,706,308 2,175,687 530,621
Wholesale Trade							
All businesses, total	515,321	289,506,673	238,306,311	2,115,839	3,574,865	1,845,486	1,985,087
Corporations, total	168,150 26,322	254,598,839 16,529,678	210,948,869 13,051,515	1,762,882 127,330	3,219,638 224,262	1,703,825 70,988	1,702,830 133,787
Voncorporate businesses, total Proprietorships	347,171 318,674 28,497	34,907,834 23,880,319 11,027,515	27,357,442 18,251,103 9,106,339	352,957 268,757 84,200	355,227 230,194 125,033	141,661 99,026 42,635	282,257 209,318 72,939
Motor vehicles and automotive equipment							
All businesses, total	34,864	18,592,505	14,642,073	115,674	189,111	106,007	157,165
Corporations, total	13,417 2,179	16,493,197 1,304,427	13,087,589 982,543	97,183 7,756	166,581 15,618	95,630 4,581	138,135 15,329
Noncorporate businesses, total Proprietorships Partnerships	21,447 19,489 1,958	2,099,308 1,588,179 511,129	1,554,484 1,186,715 367,769	18,491 14,119 4,372	22,530 15,552 6,978	10,377 8,464 1,913	19,030 13,828 5,202
Drugs, chemicals, and allied products							
All businesses, total	23,474	12,952,868	10,352,699	117,524	239,964	107,473	78,785
Corporations, total	6,799 898	12,385,768 416,354	9,966,760 321,295	111,841 2,629	233,697 4,079	105,229 1,296	69,565 2,605
Noncorporate businesses, total	16,675 15,886 789	567,100 401,862 165,238	385,939 264,082 121,857	5,683 4,324 1,359	6,267 4,635 1,632	2,244 1,559 685	9,220 7,679 1,541
Dry goods and apparel							
All businesses, total	24,155	11,598,624	9,016,593	46,357	161,363	103,305	105,059
Corporations, total	8,586 1,513	10,647,166 906,861	8,384,457 678,202	38,963 2,567	155,913 11,449	100,204 4,660	90,098 11,081
oncorporate businesses, total	15,569 14,208 1,361	951,458 545,442 406,016	632,136 310,068 322,068	7,394 6,141 1,253	5,450 2,429 3,021	3,101 1,501 1,600	14,961 10,369 4,592
Groceries and related products All businesses, total	61,011	60,711,230	52,901,401	366,313	411,091	200,970	322,562
Corporations, total	18,558 3,185	51,571,299 3,503,777	45,016,214 2,953,843	299,751 23,000	360,485 26,866	184,340 8,603	282,149 15,123
oncorporate businesses, total	42,453 37,776 4,677	9,139,931 6,318,794 2,821,137	7,885,187 5,495,366 2,389,821	66,562 47,643 18,919	50,606 31,149 19,457	16,630 10,661 5,969	40,413 25,889 14,524
Farm product raw materials							
All businesses, total	20,525	29,804,183	27,619,421	185,455	116,012	171,360	77,596
orporations, total	6,562 922	23,370,557 1,133,274	21,700,822 1,019,403	151,740 9,571	98,025 7,117	140,249 5,929	63,466 2,628
oncorporate businesses, total. Proprietorships. Partnerships.	13,963 11,545 2,418	6,433,626 4,189,106 2,244,520	5,918,599 3,849,163 2,069,436	33,715 21,299 12,416	17,987 10,790 7,197	31,111 19,145 11,966	14,130 8,019 6,111
Electrical goods							
All businesses, total	18,373	12,330,171	9,725,925	62,552	129,661	87,474	100,950
Corporations, total	9,269 1,367	11,727,522 670,042	9,321,212 491,544	56,284 3,709	123,223 7,097	84,898 2,846	93,102 7,241
Noncorporate businesses, total. Proprietorships. Partnerships.	9,104 8,309 795	602,649 392,343 210,306	404,713 244,521 160,192	6,268 4,998 1,270	6,438 4,027 2,411	2,576 1,585 99 1	7,848 6,089 1,759

Business Returns/1971 • Total Business Activity

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS POR SELECTED INDUSTRIES--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADEContinued							
Wholesale TradeContinued							
Hardware and plumbing and heating equipment							
All businesses, total	16,294	10,681,550	8,297,761	61,386	118,379	59,945	84,396
Corporstions, total Small Susiness Corporations	8,254 1,088	9,981,659 549,405	7,822,249 396,740	53,309 4,005	110,039 7,306	56,902 2,232	77,424 6,194
Noncorporate businesses, total	8,040 7,020 1,020	699,891 426,195 273,696	475,512 270,313 205,199	8,077 6,199 1,878	8,340 4,689 3,651	3,043 1,754 1,289	6,972 4,815 2,157
Machinery, equipment, and supplies	56 075	24 760 077	10 251 550	297 //41	227 570	255 002	241,955
All businessas, total	56,075	24,769,977	18,251,559	287,461	327,579	255,992	
Corporations, total	26,120 4,222	22,770,930 1,561,890	16,925,278 1,122,698	256,909 14,912	303,784 21,131	244,503 9,703	212,437 17,681
Noncorporate businesses, total	29,955 26,991 2,964	1,999,047 1,470,230 528,817	1,326,281 939,999 386,282	30,552 24,336 6,216	23,795 17,594 6,201	11,489 8,594 2,895	29,518 24,360 5,158
Alcoholic beverages	7.460		10.007.010	(1 802	608 074	20 070	50 521
All businesses, total	7,462	13,292,627	10,807,818	61,893	608,074	38,879	59,531 52,988
Corporations, total	4,184 743	12,055,893 1,244,482	9,795,099 1,016,147	51,620 7,915	575,778 34,303	34,901 4,040	5,263
Noncorporate businesses, total Proprietorships Partnerships	3,278 2,744 534	1,236,734 640,176 596,558	1,012,719 515,108 497,611	10,273 7,019 3,254	32,296 14,400 17,896	3,978 2,493 1,485	6,543 3,170 3,373
Lumber and construction materials	20.010	12 020 206	10 610 563	96,606	126 622	74,642	79,170
All businesses, total	19,042	12,930,396	10,610,543	·	136,622	66,028	
Corporations, total. Small Susiness Corporations.	9,286 1,404	11,571,133 760,790	9,564,100 609,304	76,349 5,879	120,713 7,606	3,775	70,178 4,004
Noncorporate businesses, total	9,756 8,286 1,470	1,359,263 829,145 530,118	1,046,443 623,935 422,508	20,257 11,762 8,495	15,909 10,321 5,588	8,614 5,580 3,034	8,992 5,154 3,838
Other wholesale trade	234,046	81,842,542	66,080,518	714,618	1,137,009	639,439	677,918
Corporations, total	57,115 8,801	72,023,715 4,478,376	59,365,089 3,459,796	568,933 45,387	971,400 81,690	590,941 23,323	553,288 46,638
Noncorporate businesses, total	176,931 166,420 10,511	9,818,827 7,078,847 2,739,980	6,715,429 4,551,833 2,163,596	145,685 120,917 24,768	165,609 114,608 51,001	48,498 37,690 10,808	124,630 99,946 24,684
Retsil Trsde All businesses, total	2,297,354	424,604,557	305,965,822	5,095,769	7,401,297	3,190,430	9,074,517
Corporations, total. Small Business Corporations.	366,569 69,725	306,048,416 25,605,890	219,382,842 18,402,069	3,592,514 275,777	5,188,183 430,996	2,557,740 163,689	6,664,686 507,302
Noncorporate businesses, total	1,930,785 1,764,616 166,169	118,556,141 94,286,079 24,270,062	86,582,980 69,131,935 17,451,045	1,503,255 1,221,714 281,541	2,213,114 1,761,753 451,361	632,690 502,153 130,537	2,409,831 1,952,750 457,081
Building materials, hardware, and farm equipment							l
All businesses, total	87,244	25,130,525	18,761,866	272,359	429,576	198,594	251,469
Corporations, total	30,610 6,048	18,218,324 2,624,921	13,571,284 1,958,349	191,494 25,040	307,749 42,360	150,167 18,916	191,551 23,279
Noncorporste businesses, total Proprietorships Partnerships.	56,634 46,648 9,986	6,912,201 4,824,941 2,087,260	5,190,582 3,632,590 1,557,992	80,865 57,893 22,972	121,827 83,581 38,246	48,427 36,198 12,229	59,918 42,791 17,127
General merchandise stores All businesses, total	490,300	68,035,614	42,878,856	1,074,349	1,550,839	1,010,043	1,789,941
Corporations, total. Small Business Corporations.	22,853	61,872,821 841,085	38,596,779 534,474	955,728 13,547	1,452,927 16,918	976,920 5,544	1,685,117 21,796
Noncorporate businesses, total	467,447 458,699 8,748	6,162,793 5,123,784 1,039,009	4,282,077 3,578,977 703,100	118,621 99,373 19,248	97,912 76,799 21,113	33,123 27,638 5,485	104,824 83,612 21,212

Table 1.1,--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTEO INDUSTRIES--Continued

[All figures are estimates based on sampl	esmoney amou	ints are in tho	usands of doll	ars)			
Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADEContinued							
Retail TradeContinued							
Food stores All businesses, total	262,142	90,874,742	71,853,879	902,143	1,148,022	244,858	1,346,636
Corporations, total	27,005	67,532,834	53,001,813	676,291	791,849	173,845	1,042,552
Small Business Corporations	5,450	3,584,121	2,837,585	27,153	41,924	9,217	47,452
Noncorporate businesses, total	235,137 212,059 23,078	23,341,908 18,268,517 5,073,391	18,852,066 14,804,352 4,047,714	225,852 180,320 45,532	356,173 281,923 74,250	71,013 56,255 14,758	304,084 248,520 55,564
Automotive dealers and service stations							
All businesses, total	385,400	117,212,609	96,230,870	825,915	1,304,549	796,889	1,437,599
Corporations, total	61,133	79,223,322	66,001,939	532,262	796,454	623,089	764,070
Small Business Corporations	10,635	8,648,726	7,204,086	51,199	85,765	62,972	77,778
Noncorporate businesses, total	324,267 291,447 32,820	37,989,287 31,510,532 6,478,755	30,228,931 25,047,300 5,181,631	293,653 246,768 46,885	508,095 417,697 90,398	173,800 137,065 36,735	673,529 585,691 87,838
Automobile and truck dealers				100.005		#44 as4	5/0 500
All businesses, total	80,238	74,046,686	63,106,779	403,085	573,359	544,356	562,532
Corporations, total	30,529 5,019	64,401,959 7,040,365	54,908,825 6,029,333	347,802 30,582	497,585 52,345	474,058 47,655	502,403 49,779
Noncorporate businesses, total	49,709 43,818 5,891	9,644,727 6,837,113 2,807,614	8,197,954 5,791,554 2,406,400	55,283 43,457 11,826	75,774 55,475 20,299	70,298 51,419 18,879	60,129 44,093 16,036
Casoline service stations							
All businesses, total	235,997	29,668,423	23,089,793	258,965	522,524	8 5, 736	656,708
Corporations, total	11,185 2,027	6,126,824 566,546	4,706,414 407,127	77,425 7,415	164,468 17,855	34,005 2,696	102,093 12,981
Noncorporate businesses, total	224,812 205,939 18,873	23,541,599 20,864,895 2,676,704	18,383,379 16,345,098 2,038,281	181,540 158,118 23,422	358,056 302,921 55,135	51,731 45,154 6,577	554,615 496,776 57,839
Other automotive dealers							
All businesses, total	69,165	13,497,500	10,034,298	163,865	208,666	166,797	218,359
Corporations, total Small Business Corporations.	19,419 3,589	8,694,539 1,041,815	6,386,700 767,626	107,035 13,202	134,401 15,565	115,026 12,621	159,574 15,018
Noncorporate businesses, total	49,746 41,690 8,056	4,802,961 3,808,524 994,437	3,647,598 2,910,648 736,950	56,830 45,193 11,637	74,265 59,301 14,964	51,771 40,492 11,279	58,785 44,822 13,963
Apparel and accessory stores							
All businesses, total	107,725	20,459,608	12,788,565	216,778	405,602	108,017	1,049,108
Corporations, total. Small Business Corporations	39,292 6,865	15,684,879 1,375,607	9,642,985 838,222	166,576 15,319	311,190 30,846	80,785 6,867	881,308 59,311
Noncorporate businesses, total	68,433 57,003 11,430	4,774,729 3,408,080 1,366,649	3,145,580 2,263,224 882,356	50,202 37,857 12,345	94,412 67,234 27,178	27,232 20,407 6,825	167,800 121,545 46,255
Furniture, home furnishings, and equipment							
All businesses, total	129,748	19,663,676	12,754,617	210,815	383,572	159,942	500,575
Corporations, total	34,201 6,952	13,126,626 1,838,014	8,352,440 1,179,238	118,404 16,346	261,285 33,624	110,623 11,642	365,930 46,786
Noncorporate businesses, total. Proprietorships. Partnerships.	95,547 85,427 10,120	6,537,050 5,059,537 1,477,513	4,402,177 3,420,313 981,864	92,411 75,602 16,809	122,287 96,714 25,573	49,319 38,610 10,709	134,645 104,077 30,568
Eating and drinking places	,	, ,	,	,			
All businesses, total	382,947	32,250,555	15,433,539	920,074	1,236,735	336,926	1,451,221
Corporations, total	68,449 13,165	18,216,655 2,744,089	7,993,308 1,186,146	542,635 75,372	689,820 103,328	215,551 27,736	925,020 138,223
Noncorporate businesses, total Proprietorships. Partnerships.	314,498 280,136 34,362	14,033,900 11,274,761 2,759,139	7,440,231 6,096,357 1,343,874	377,439 306,683 70,756	546,915 444,619 102,296	121,375 97,696 23,679	526,201 415,409 110,792

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

						1	
Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADEContinued							
Retail TradeContinued					1		
Drug and proprietary stores							
All businesses, total	44,987	14,269,567	9,877,861	127,920	243,831	67,495	382,628
Corporations, total	18,367 4,780	10,721,006 1,243,397	7,498,234 827,018	92,348 11,315	177,223 23,566	53,050 3,738	314,285 29,108
Noncorporate businesses, total. Proprietorships. Partnerships.	26,120 22,218 3,902	3,548,561 2,739,543 809,018	2,379,627 1,845,993 533,634	35,572 28,579 6,993	66,608 52,848 13,760	14,445 11,772 2,673	68,343 51,592 16,751
Liquor stores All businesses, total	37,722	7,078,797	5,720,742	55,771	138,852	28,395	111,233
Corporations, total	B,835 1,852	3,177,923 499,477	2,560,399 388,427	25,341 4,604	52,041 9,835	13,819 3,050	55,638 8,676
Noncorporate businesses, total. Proprietorships. Partnerships.	28,887 24,323 4,564	3,900,874 3,067,652 833,222	3,160,343 2,493,347 666,996	30,430 23,969 6,461	86,811 69,502 17,309	14,576 10,954 3,622	55,595 43,223 12,372
Other retail trade All businesses, total	369,139	29,628,864	19,665,027	489,645	559,719	239,271	754,107
Corporations, total	55,324 10,406	18,274,026 2,206,453	12,163,661 1,448,524	291,435 35,882	347,645 42,830	159,891 14,007	439,215 54,893
Noncorporate businesses, total Proprietorships. Partnerships.	313,815 286,656 27,159	11,354,838 9,008,732 2,346,106	7,501,366 5,949,482 1,551,884	198,210 164,670 33,540	212,074 170,836 41,238	79,380 65,558 13.822	314,892 256,290 58,602
Wholesale and Retail Trade not Allocable							
All businesses, total	36,439	4,990,840	3,797,944	68,147	79,276	37,892	70,995
Corporations, total. Small Business Corporations.	3,945 612	2,967,787 418,319	2,108,514 314,087	39,453 3,952	60,767 7,378	25,790 1,448	56,775 5,094
Noncorporate businesses, total. Proprietorships. Partnerships.	32,494 31,802 692	2,023,053 1,977,149 45,904	1,689,430 1,658,586 30,844	28,694 27,994 700	18,509 17,289 1,220	12,102 11,726 376	14,220 13,619 601
FINANCE, INSURANCE, AND REAL ESTATE All businesses, total	1,359,417	131,760,163	56,119,146	7,783,566	8,683,843	41,425,604	3,411,937
Corporations, total	417,736 30,011	105,187,629	51,669,927 275,473	4,616,644 43,202	6,444,457 70,175	36,586,442 106,794	2,675,411 44,101
Noncorporate businesses, total. Proprietorships. Partnerships.	941,681 588,354 353,327	26,572,534 9,463,636 17,108,898	4,449,219 1,797,825 2,651,394	3,166,922 364,D60 2,802,862	2,239,386 196,150 2,043,236	4,839,162 395,920 4,443,242	736,526 229,389 507,137
Finance All businesses, total	222,098	16,656,009	2,553,399	1,719,814	2,104,704	32,951,947	1,448,947
Corporations, total	103,291 4,602	13,313,712 94,459	1,708,292 3,178	1,659,094 2,521	1,945,559 7,273	32,399,299 8,567	1,321,598 4,436
Noncorporate businesses, total. Proprietorships. Partnerships.	118,807 33,305 85,502	3,342,297 626,591 2,715,706	845,107 223,134 621,973	60,720 11,525 49,195	159,145 5,996 153,149	552,648 28,796 523,852	127,349 18,634 108,715
Credit agencies other than banks	48,609	5,110,982	909,379	358,633	395,401	11,999,336	198,387
Corporations, total Small Business Corporations	40,391 1,520	4,679,883 35,900	655,768 1,772	353,174 1,068	390,453 1,383	11,972,332 4,203	192,285 1,134
oncorporate businesses, total. Proprietorships. Partnerships.	8,218 5,807 2,411	431,099 126,109 304,990	253,611 23,853 229,758	5,459 3,144 2,315	4,948 1,917 3,031	27,004 11,811 15,193	6,102 2,354 3,748
Security and commodity brokers, dealers, exchanges, and services							
All businesses, total	37,012	4,015,934	263,419	73,865	253,792	604,798	309,678
Corporations, total. Small Business Corporations.	5,585 641	1,652,490 31,064	54,827	49,834 744	163,579 1,680	362,201 1,096	205,472 1,936
Noncorporate businesses, total	31,427 26,215 5,212	2,363,444 464,114 1,899,330	208,592 187,440 21,152	24,031 7,953 16,078	90,213 3,759 86,454	242,597 14,215 228,382	104,206 15,889 88,317

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples-	money amounts	are in thousand	ds of dollars]				
Selected industry	Number of businesses	8usiness receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
FINANCE, INSUFANCE, AND REAL ESTATE—Continued							
FinanceContinued							
Other finance							
All businesses, total	136,477	7,529,093	1,380,601	1,287,316	1,455,511	20,347,813	940,882
Corporations, total. Small Business Corporations		6,981,339 27,495	997,697 1,406	1,256,086	1,391,527 4,210	20,064,766 3,268	923,841
Noncorporate businesses, total. Proprietorships Partnerships.	79,162 1,283 77,879	547,754 36,368 511,386	382,904 11,841 371,063	31,230 428 30,802	63,984 320 63,664	283,047 2,770 280,277	17,041 391 16,650
Insurance Carriers					2.052.145		
All businesses, total		77,578,480	46,229,976	613,888	2,053,145	690,147	492,461
Corporations, total. Small Business Corporations		77,578,480 7,811	46,229,976 2,345	613,888 37	2,053,145 154	690,147	492,461 139
Noncorporate businesses, total. Proprietorships Partnerships	-	:	- - -		- -	-	=
Insurance Agents, Brokers, and Service							İ
All businesses, total	233,395	8,653,043	1,502,977	149,703	156,741	95,242	228,452
Corporations, total	32,935 6,890	4,388,523 564,438	889,634 110,681	73,852 9,354	114,091 13,757	61,492 3,264	121,109 12,901
Noncorporate businesses, total. Proprietorships. Partnerships	200,460 191,047 9,413	4,264,520 3,264,727 999,793	613,343 420,206 193,137	75,851 66,189 9,662	42,650 25,726 16,924	33,750 28,926 4,824	107,343 89,429 17,914
Real Estate	200 011	20.070.631	5 000 704	5 202 161		7 (00 000	1 242 277
All businesses, total	899,011	28,872,631	5,832,794	5,300,161	4,369,253	7,688,268	1,242,077
Corporations, total	276,597 18,464	9,906,914 728,816	2,842,025 159,269	2,269,810 31,290	2,331,662 48,991	3,435,504 94,962	740,243 26,625
Noncorporate businesses, total	622,414 364,002 258,412	18,965,717 5,572,318 13,393,399	2,990,769 1,154,485 1,836,284	3,030,351 286,346 2,744,005	2,037,591 164,428 1,873,163	4,252,764 338,198 3,914,566	501,834 121,326 380,508
Operators, except developers, and lessors of buildings			,				
All businesses, total	413,167	16,276,521	1,573,449	4,694,869	3,709,793	6,078,878	895,166
Corporations, total	182,753 2,567	5,218,160 37,819	1,403,099 8,482	1,936,131 6,333	1,890,210 5,890	2,364,401 11,026	528,365 846
Noncorporate businesses, total	230,414 21,438 208,976	11,058,361 532,736 10,525,625	170,350 44,829 125,521	2,758,738 112,648 2,646,090	1,819,583 70,500 1,749,083	3,714,477 134,044 3,580,433	366,801 15,492 351,309
Lessors of real property other							
than buildings All businesses, total	59,228	414,341	37,551	103,608	92,702	186,829	24,745
Corporations, total	10,450 615	117,210 9,273	24,330 1,317	48,156 1,657	33,853 1,298	93,188 1,747	17,404 3,462
Noncorporate businesses, total.	48.778	297.131	13.221	55.452	58.849	93.641	7.341
Proprietorships Partnerships	24,251 24,527	55,335 241,796	4,846 8,375	16,536 38,916	10,105 48,744	9,803 83,838	1,245 6,096
Other real estate All businesses, total	100.000	12 101 245	, 201 201	F03 404		1 /22 563	222.166
Corporations, total	426,616	12,181,769	4,221,794	501,684	566,758	1,422,561	322,166
Small Business Corporations	83,394 15,282	4,571,544 681,724	1,414,596 149,470	285,523 23,300	407,599 41,803	977,915 82,189	194,474 22,317
Noncorporate businesses, total. Proprietorships. Partnerships.	343,222 318,313 24,909	7,610,225 4,984,247 2,625,978	2,807,198 1,104,810 1,702,388	216,161 157,162 58,999	159,159 83,823 75,336	444,646 194,351 250,295	127,692 104,589 23,103
SERVICES							
All businesses, total	3,052,573	132,259,864	48,669,760	6,938,818	3,880,762	2,729,460	5,752,509
Corporations, total	287,780 51,548	70,265,637 7,279,042	38,534,214 3,853,613	4,313,698 328,732	2,508,875 283,440	1,824,066 157,212	2,937,387 345,208
Noncorporate businesses, total. Proprietorships. Partnerships.	2,764,793 2,592,524 172,269	61,994,227 42,422,854 19,571,373	10,135,546 7,864,754 2,270,792	2,625,120 1,827,677 797,443	1,371,887 889,526 482,361	905,394 510,051 395,343	2,815,122 1,852,448 962,674

Business Returns/1971 • Total Business Activity

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

						1	
Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICESContinued							
Hotels and Other Lodging Places All businesses, total	134,588	9,374,711	3,662,979	965,664	642,447	687,303	513,855
Corporations, total	19,898	6,194,004	3,079,161	496,047	401,109	375,968	382,285
Small Business Corporations	4,897	1,266,149	632,754	108,929	78,449	75,169	69,999
Noncorporate businesses, total	114,690 101,882 12,808	3,180,707 1,909,877 1,270,830	583,818 341,911 241,907	469,617 289,769 179,848	241,338 140,324 101,014	311,335 150,787 160,548	131,570 52,146 79,424
Personal Services All businesses, total	604,977	13,862,155	5,429,530	697,337	449,461	168,601	782,579
Corporations, total.	39,912	6,771,043	3,700,861	328,330	254,387	87,918	312,653
Small Business Corporations	8,542	839,176	449,933	37,629	31,360	10,850	40,199
Noncorporate businesses, total	565,065 536,392 28,673	7,091,112 5,928,608 1,162,504	1,728,669 1,408,027 320,642	369,007 308,909 60,098	195,074 158,150 36,924	80,683 65,990 14,693	469,926 404,948 64,978
Business Services All businesses, total	479,936	27,593,929	15,260,160	1,644,993	690,020	424 DED	927 107
Corporations, total.	81,402	22,444,142	14,067,341	1,209,761	598,116	624,858 479,540	837,197 661,739
Small Business Corporations	14,836	1,655,351	950,516	39,538	43,082	12,061	54,394
Noncorporate businesses, total	398,534 376,736 21,798	5,149,787 3,943,411 1,206,376	1,192,819 901,899 290,920	435,232 166,124 269,108	91,904 67,186 24,718	145,318 40,121 105,197	175,458 140,200 35,258
Advertising							
All businesses, total	31,660 11,056	7,618,016 6,984,416	5,638,618	74,174 63,207	90,847 84,846	28,527 25,161	151,282 135,424
Small Business Corporations	2,059	465,223	350,333	4,657	6,224	1,214	8,576
Noncorporate businesses, total	20,604 19,229 1,375	633,600 494,849 138,751	312,237 236,517 75,720	10,967 8,577 2,390	6,001 3,824 2,177	3,366 2,118 1,248	15,858 12,386 3,472
Other business services							
All businesses, total	448,276	19,975,913	9,621,542	1,570,819	599,173	596,331	685,915
Corporations, total. Small Business Corporations	70,346 12,776	15,459,726 1,190,128	8,740,960 600,183	1,146,554 34,881	513,270 36,858	454,379 10,847	526,315 45,818
Noncorporate businesses, total	377,930 357,507 20,423	4,516,187 3,448,562 1,067,625	880,582 665,382 215,200	424,265 157,547 266,718	85,903 63,362 22,541	141,952 38,003 103,949	159,600 127,814 31,786
Automobile Services and Miscellaneous Repair Services							
All businesses, total	442,639	15,338,965	7,492,257	1,503,719	470,973	398,277	625,871
Corporations, total	38,535 6,819	7,648,052 935,862	3,869,105 541,193	1,190,832 51,292	278,328 33,980	314,405 11,871	373,303 41,088
Noncorporate businesses, total	404,104 377,921 26,183	7,690,913 6,523,750 1,167,163	3,623,152 3,093,303 529,849	312,887 261,669 51,218	192,645 160,708 31,937	83,872 66,003 17,869	252,568 205,554 47,014
Motion Pictures	20,575	5,122,623	2,852,956	422,523	149,672	143,321	204,834
All businesses, total	10,061	4,642,752	2,746,272	378,596	138,445	137,657	154,864
Small Business Corporations	1,824	198,457	91,682	6,922	5,972	2,368	11,376
Noncorporate businesses, total	10,514 9,138 1,376	479,871 185,373 294,498	106,684 55,105 51,579	43,927 8,057 35,870	11,227 5,252 5,975	5,664 1,770 3,894	49,970 15,056 34,914
Amusement and Recrestion Services All businesses, total.	225.097	7,233,291	3,091,471	512,815	356,247	212,751	437,567
Corporations, total	24,436	4,845,873	2,530,494	307,763	290,825	149,666	296,801
Small Business Corporations	4,619	657,171	324,607	42,517	30,687	16,873	45,389
Noncorporate businesses, total Proprietorships. Partnerships.	200,661 190,661 10,000	2,387,418 1,774,700 612,718	560,977 387,351 173,626	205,052 163,452 41,600	65,422 41,693 23,729	63,085 27,963 35,122	140,766 94,081 46,685

Business Returns/1971 • Total Business Activity

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1. -- RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES -- Continued [All figures are estimates based on samples -- money amounts are in thousands of dollars]

(All rigures are estimates based on samples-	motiley amounted	ore in thousan	nds of dollars,				
Selected industry	Number of businesses	Business Receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICESContinued							
Medical and Health Services							
All businesses, total	448,458	29,078,296	5,461,388	693,293	631,624	316,335	1,273,058
Corporations, total. Small Business Corporations	37,091 4,638	9,758,416 990,961	4,136,597 505,892	227,722 28,687	324,317 39,541	189,420 23,350	459,983 55,185
Noncorporate businesses, total. Proprietorships. Partnerships.	411,367 389,289 22,078	19,319,880 14,904,657 4,415,223	1,324,791 1,109,401 215,390	465,571 410,804 54,767	307,307 220,260 87,047	126,915 99,262 27,653	813,075 600,270 212,805
Educational Services							
All businesses, total	110,875	1,433,097	498,545	64,681	44,260	28,437	89,451
Corporations, total. Small Business Corporations.	6,750 1,001	921,491 84,867	448,750 45,220	30,252 3,909	30,697 3,778	18,924 1,721	62,833 6,243
Noncorporate businesses, total	104,125 101,203 2,922	511,606 443,563 68,043	49,795 46,203 3,592	34,429 31,980 2,449	13,563 11,722 1,841	9,513 8,372 1,141	26,618 21,421 5,197
Other Services							
All businesses, total	585,428	23,222,797	4,920,474	433,793	446,058	149,577	988,097
Corporations, total. Small Business Corporations	29,695 4,373	7,039,864 651,048	3,955,633 311,816	144,395 9,309	192,651 16,591	70,568 2,949	232,926 21,335
Noncorporate businesses, total. Proprietorships. Partnerships.	555,733 509,302 46,431	16,182,933 6,808,915 9,374,018	964,841 521,554 443,287	289,398 186,913 102,485	253,407 84,231 169,176	79,009 49,783 29,226	755,171 318,772 436,399

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Nature of business not allocable" are not shown separately but are included in the "All industries" total.

Estimates are rounded and may not add to totals. Some estimates may differ slightly from those in other tables due to differences in rounding procedures.

See text for explanatory statements and a description of the "Sample Design and Limitations."

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.2--RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS [All figures are estimates based on samples-money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	Business	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest	Rent	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest	Rent
			All ind	All industrial divisions	ions					Agriculture	, forestry,	and fishery		
ALL SIZE CLASSES All businesses, total	12,436,857	2,117,152,137	1,433,803,964	72,914,491	61,556,512	74,440,964	35,651,388	3,287,410	65,132,618	42,176,075	6,101,595	2,194,252	2,950,183	2,031,472
Noncorporate businesses, total. Propriecorables. Partnerships.	10,703,552 9,744,640 958,912		192,522,327 144,592,193 47,930,134	15,653,730 10,541,292 5,112,438	9,371,240 5,724,447 3,646,793	9,743,953 4,219,770 5,524,183	8,968,575 6,361,634 2,606,941			31,608,341 26,502,177 5,106,164	ຸດ ດ	1,889,982 1,678,546 211,436		1,791,995 1,485,346 306,649
Under <u>\$10,000</u> All businesses, total.	6,431,599	18,971,317	7,001,817	2,482,088	1,138,867	1,576,477	960,877	2,165,425	6,208,319	4,033,473	1,243,163	527,551	478,080	192,318
Corporations.	293,126 6,138,473	435,184	225,728	223,654	177,114	284,669	83,670	7,279	20,979	15,777	9,444	6,632	12,388	1,906
Propriecorships. Partnerships.	5,779,105		6,508,682	1,980,693	735,042	611,882 679,926	783,342	2,111,694 46,452	6,041,775	3,904,975		500,283	429,933	180,720
\$10,000 Under \$50,000	3,388,094	78.618.162	31,384,868	5.928.053	2.910.806	2.921.322	2,819,467	910,983	20.537.073	10.447.941	2.699.743	837,393	1.132.206	730.068
Corporations	344,778	6,820,585	3,038,786	806,419	713,526	687,673	422,041	8,965	252,643	140,779	40,327	21,092	27,296	8,515
Noncorporate businesses, total Proprietecrathys Partnerships.	3,043,316 2,760,454 282,862	71,797,577 64,654,959 7,142,618	28,346,082 26,140,660 2,205,422	5,121,634 4,354,585 767,049	2,197,280 1,748,572 448,708	2,233,649 1,598,863 634,786	2,397,426 2,165,429 231,997	902,018 858,163 43,855	20,284,430 19,157,237 1,127,193	10,307,162 9,707,673 599,489	2,659,416 2,506,846 152,570	816,301 763,511 52,790	1,104,910 1,036,616 68,294	721,553 676,117 45,436
\$50,000 thder \$100,000	1 036 378	71 161 783	807 726 76	3 359 737	2 280 209	1 968 177	2 228 833	131.681	876 866 8	5 114,602	916 893	277 530	564.635	367 246
Corporations.	227,386	14,520,571	7,083,621	924,619	830,940	713,218	645,630	6,408	465,696	256,553	53,138	24,540	31,889	16,893
Noncorporate businesses, total	808,992	56,641,212	27,290,877	2,428,118	1,449,269	1,254,959	1,583,203	125,273	8,473,252	6,858,049		252,990	432,746	350,353
Proprietorships	686,999 121,993	47,903,993 8,737,219	23,928,917 3,361,960	1,815,011	1,060,345	733,854 521,105	1,311,840	110,201	7,395,767	4,279,923 578,126	759,688	217,945	380,524	293,862 56,491
\$100,000 Under \$500,000				000	6					6		000		, ,
All businesses, total	1,191,577	245,006,468	146,673,447	7,840,788	7,060,982	3,477,320	3,552,537	12,702	2,730,442	1,699,764	179,201	94,324	101,769	97,043
Noncorporate businesses, total	647,701	122,563,122	73,430,468	3,675,669	2,955,028	2,662,863	2,668,989	57,045	10,104,389	6,887,718	678,113	236,103	443,785	415,492
Proprietorships	482,640 165,061	88,460,230 34,102,892	58,012,570 15,417,898	1,908,015	1,699,158	922,904	1,741,059	43,078	7,485,418	5,231,895	498,873	165,973	332,511	282,661 132,831
\$500,000 Under \$1,000,000														
All businesses, total	191,131	128,713,452	88,206,582	3,252,507	3,246,972	3,779,681	2,428,533	5,676	3,869,094	3,036,408	139,437	67,835	115,248	94,951
Corporations	147,536	29,082,284	58,393,276 19,813,306	2,362,369	716,240	858,270	484,5934	3,262	1,704,693	1,766,064	80,172	31,448	69,928	52,410 62,541
Proprietorships	25,420 18,175	17,227,602 12,403,566	13,310,113 6,503,193	274,533	268,503	177,657	201,955	1,988	1,332,430	1,131,899	44,320	15,990	32,129	29,063
\$1,000,000 Under \$5,000,000 All businesses, total.	164,806	318,253,651	238,806,393	6,319,016	6,676,036	10,277,645	4,349,579	3,431	6,596,315	5,623,744	149,831	93,081	127,438	91,707
Corporations	144,824	282,336,814	213,447,689	5,415,696	5,907,053	9,302,764	3,750,083	1,834	3,684,012	3,045,942	101,546	68,320	74,569	49,727
Noncoporate businesses, Loral. Proprietorships. Partnerships.	9,709	16,802,149 19,114,688	25,356,704 14,226,094 11,132,610	186,184	188,188	147,085	132,049	967	1,752,827	1,620,463	26,272	11,530	31,364	19,015
\$5,000,000 or More	93 279	1 256 7.27 30%	887 356 359	730 302	079 676 86	627 222 678	16 642 573	297	6 148 038	567 688 5	45.214	60 435	87 022	279 677
Corporations	31,779		875,849,558	43,362,885	37,919,953	47,309,956	16,284,918	330	4,821,864	4,138,575	85,265	52,975	99,364	32,983
Noncorporate businesses, total	1,493	18,305,770	11,506,801	376,417	322,687	467,523	357,655	137	1,326,174	1,193,850	676 6	7,460	17,658	799'6
Proprietorships	313 1,180	2,759,047	2,465,157 9,041,644	354,146	24,639	27,525	331,695	69	647,794	625,349 568,501	3,522	3,314	5,296	3,908
Footnote at end of table.														

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.2--RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	[AII]	(All rigures are es	are estimates based on samples money	n sampiesm		amounts are in thousands of		contacts						
Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Oeprecia- tion	Taxes paid deduction	Interest	Rent	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest	Rent
				Mining						Contract	ct construction	t Ion		
ALL SIZE CLASSES All businesses, total	884,588	21,247,637	11,598,588	1,365,130	619,909	556'697	250,021	931,988	127,059,056	98,228,354	2,591,270	2,406,591	1,051,899	916,385
Corporations	12,611	18,398,873	10,774,334	1,117,972	515,389	406,444	157,297	143,095	31, 672, 491	78,412,715	1,782,559	1,843,465	790,632	572,338
Noncorporate businesses, foral Propriedroships			275,415	143,670	55,041	41,500	39,583	735,846	23,334,473	13,599,863		432,574	195,901	225,828
Under \$10,000			19,753	36. 594	000	14, 320	32.824	403.687	1,509,579	347.026	103.579	26.088	34,888	24.341
All businesses, total		4,814	5,520	14,314	3,871	6,239	2,274	13,867	29,609		15,158	7,253	12,047	3,495
Colporate businesses, total) 	14,233	22,280	4,948	8,081	30,550	389,820	1,479,970		88,421	18,835	22,841	20,846
Proprietorships.			9,572	13,860	3,281	5,921	4,812 25,738	381,237 8,583	1,446,606 33,364	312,871	83,927	16,545	15,265	19,855 991
\$10,000 Under \$50,000														6
All businesses, total		313,869	74,033	38,918	12,468	13,747	7,656	285,561	6,880,686	3,107,121	275,140	136,694	17,265	18,538
Corporations	11,545	271,921	50,594	32,075	9,244	10,665	5,990	265,349	6,279,370	2	246,702	113,784	62,069	67,387
Proprietorships Partnerships			24,533	27,221	7,593	8,514 2,151	4,326	245,196 20,153				104,495	55,710	60,071
\$50,000 Under \$100,000			30	100	720	267 6	7	CEE 20			135 057	000 071	53 63	\$6.075
All businesses, total			129,306	160,82	12,236	619,7	700'0	7/6 '00		9,014,19	106,011	000,041	10176	20,00
Cotporations	3,596	90,457	77,645	21,472	4,138	5,313	4,292	18,163	4,778,343	2,	133,267	99,410	37,152	40,951
Proprietorships			34,481	16,585	6,013	4,063	3,145	58,021				85,013	30,189	32,618
Partnerships	935	67,100	43,164	4,887	2,105	1,237	1,147	10,186				14,397	6,963	8, 333
\$100,000 inder \$500,000 All businesses, total	7,967	076,678,1	831,361	155,694	72,625	45,507	34,651	114,679	24,769,691	17,566,559	543,105	585,642	217,515	215,933
Corporations			579,038	83,813	_	27,147	12,697	54,691	13,311,584	9,788,466	310,569	355,657	125,695	117,681
Noncorporate businesses, total			252,323	71,881	30,023	18,360	21,954	59,988	11,458,107	7,778,093	232,536	229,985	91,820	98,252
Proprietorships. Partnerships	2,883		120,312	53,043	22,208 7,815	13,345	14,599	48,027	9,048,281 2,409,826	6,113,014 1,665,079	177,394	177,350	70,772 21,048	73,380
\$500,000 Under \$1,000,000														;
All businesses, total		-	558,581	81,129		20,170	17,892	21,218			265,619	322,040	114,887	104,819
Noncembers has to be to	211,1	336,777	454,602	27.723	11.480	14,077	7.816	3,781	2.511.448	1.918.694	38,837	42.334	19,955	27,311
Proprietorships. Partnerships			29,037	12,736		4,196	5,060	2,621 1,160				27,857	13,303	14,619
\$1,000,000 Under \$5,000,000														
All businesses, total			1,798,464	242,877		74,240	50,396	17,859	_		563,365	663,381	231,606	202,143
Corporations	1,215	2,463,766	1,557,809	195,306	74,336	62,858	35,762	16,299	2,884,397	2,316,167	42,829	41,591	20,416	43,264
Proprietotships			53,536	16,699		4,937 6,445	7,006	726				19,264	9,039	18,829 24,435
\$5,000_000_0xe All bustnesses cotal	332	14.406.342	8.187.090	781,827	369.913	294,356	100,540	2,612		38,021,624 33,161,931	997, 999	531,946	322,921	234,536
Corporations	_		8,102,265	757,671		290,726	93,052	2,424		31,153,803	638,386	514,759	315,907	188,500
Noncorporate businesses, total			84,825	24,156		3,630	7,488	188		2,008,128		17,187	7,014	46,036
Proprietorships Partnerships	. 22	42,443	3,944	3,526 20,630	1,866	524 3,106	6,853	18 170	157,658 2,123,198	131,503	2,076	2,050 15,137	1,623	6,456 39,580
Footnote at end of table,														1

Table 1.2--RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

51ce of Dusiness fereipts, form of Dusiness	Number of businesses	8usiness receipts	Cost of sales and operations	Deprecia- tion	Taxes paid deduction	Interest	Rent	Number of businesses	Business receipts	Cost of sales and operations	Deprecta- tion	Taxes paid deduction	Interest	Rent
ALL, SIZE CLASSES			2.	Manufacturing				Trans	Transportation, communication, electric, gas, and sanitary services	ommunication	, electric,	gas, and sa	nitary serv	ces
All businesses, total		763,604,990	539,942,260	25,038,913	23,002,290	12,446,186	7,965,135	386,110	153,751,802 88,263,751	88,263,751	15,769,548	9,696,348	8,264,044	4,157,800
Corporations			532,440,999	24,516,198	22,737,408	12,322,926	7,735,584	71,098	145,274,096	145,274,096 86,093,715	14,971,059	9,347,802	8,102,294	3,023,221
Noncorporate businesses, total		12,258,591	7,501,261	522,715	264,882	123,260	229,551	315,012	8,477,706	2,170,036	798,489	348,546	161,750	234,579
Proprietorships Partnerships.	186,019	6,927,983 5,330,608	3,774,168	322,621	157,862	69,875 53,385	143,953 85,598	300,158 14,854	7,124,099	1,519,834 650,202	676,365	296,572	131,581	198,048
Under \$10,000													,	
All businesses, total	117,429	378,006	161,504	51,155	14,852	17,853	27,545	170,232	677,209	64,991	116,140	37,840	38,281	23,142
Corporations		40,786	41,137	10,957	6,603	12,963	10,499	226.6	34,781	18,774	17,813	10,842	22,945	4,047
Noncorporate businesses, total		337,220	120,367	40,198	8,249	068,4	17,046	160,255	642,428	46,217	98,327	26,998	15,336	19,095
Proprietorshtps	94,811	309,536	106,622	35,533	6,549	4,110	14,523	156,117	627,514	43,514 2,703	84,962	24,107	12,735	18,323
\$10,000 Under \$50,000														!
All businesses, total	88,920	2,223,167	1,037,597	141,875	63,322	35,546	93,523	140,695	3,274,479	510,602	388,458	148,103	85,643	90,129
Corporations	22,839	634,643	387,175	34,711	27,109	14,922	36,088	17,083	457,704		57,234	34,233	20,261	24.095
Noncorporate businesses, total		1,588,524	650,422	107,164	36,213	20,624	57,435	123,612	2,816,775		331,224	113,870	65,382	66,034
Proprietorships. Partnerships.	57,726	1,359,035	547,348	84,578	30,911	18,025	49,552	117,392	2,651,646		309,743	107,375	61,530	62,398
\$50,000 Under \$100,000						•								
All businesses, total		3,166,068	1,762,173	133,941	94,558	38,298	89,365	26,378	1,859,808	559,089	176,887	85,102	41,886	53,078
Corporations	22,298	1,661,481	1,041,542	62,907	57,174	23,795	280,65	6,647	695,292	345,447	63,517	34,757	20,048	21,850
Noncorporate businesses, total		1,504,587	720,631	71,034	37,384	14,503	30,278	16,731	1,164,516	213,642	113,370	50,345	21,838	31,228
Proprietorships Partnerships	4,181	1,202,500	563,920	59,192	30,148	11,724	24,660	15,165	1,057,686	183,119	13,449	47,019	19,231	28,938
\$100,000 Under \$500,000														
All businesses, total		21,915,861	14,626,231	685,931	663,475	238,622	438,901	36,956	7,964,453	3,927,618	583,467	368,265	158,878	234,621
Corporations		17,753,338	12,099,930	527,113	561,594	201,915	373,481	23,865	5,497,151	3,145,204	390,206	257,466	115,481	162,735
Noncorporate businesses, total		4,162,523	2,526,301	158,818	101,881	36,707	65,420	13,091	2,467,302	782,414	193,261	110,799	43,397	71,886
Proprietorships	15,261	2,900,456 1,262,067	1,696,894	119,270	71,297	9,132	44,843	10,598	1,958,437	559,989	147,862	90,061	31,291	56,697
\$500,000 Under \$1,000,000														}
All businesses, total	28,743	20,275,940	14,523,134	499,778	536,176	193,124	277.815	5.922	4.101.558	2.484.422	228 622	178 670	6.8 7.28	120 639
Corporations	26,904	19,021,642	13,625,847	470,637	510,847	184,446	262,706	4,963	3,450,897	2,145,604	193,159	154,389	60,447	93,529
Noncorporate businesses, total	1,839	1,254,298	897,287	29,141	25,329	8,678	15,109	656	650,661	338,818	35,463	24,281	8,281	26,910
Proprietorships	967	591,292 663,006	425,748	13,621	10,025	4,107	6,072	679	457,799	228,574	21,143	17,202	3,575	20,222
\$1,000,000 Under \$5,000,000														
All businesses, total		72,937,506	24,069,968	1,562,624	1,698,434	687,658	663,816	4,617	9,301,619	6,116,468	666, 565	403,052	175,085	306,837
Corporations	33	71,120,033	52,712,174	1,526,645	1,665,117	676,214	647,187	4,267	8,722,960	5,772,309	470,282	382,901	168,160	290,324
Noncorporate businesses, total		1,817,473	1,357,794	35,979	33,317	11,444	16,629	350	578,659	344,159	24,711	20,151	6,925	16,513
Proprietorships Partnerships	288	481,166	366,923 990,871	9,673	7,576	3,643	3,068 13,561	202	321,260	188,952	11,689	10,149	2,889	10,916
\$5,000,000 or Nore								_						
Corporations	9,910	641,114,476	452,533,194	21,883,228 19,908,964	19,931,473	11,235,085	6,374,170	1,310	126,572,676 74,600,561 126,415,311 74,471,156		13,780,981	8,475,316	7,695,543	3,329,554
Noncorporate businesses, total	. 136	1,593,966	1,228,459	80,381	22,509	26,414	27,634	14		129,405	2,133	2,102	591	2,913
Proprietorships	. 12		66,713	754	1,356	169	1,235	5	49,757	45,659	1,045	629	330	554
Partnerships		1,509,968	1,161,746	79,627	21,153	25,723	26,399	6	107,608	83,746	1,088	1,443	261	2,359
Footnote at end of table.									1					

CORPORATE AND NONCORPORATE BUSINESSES

Table 1. 2.-RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

	postuesses	Business	sales and operations	tion	deduction	Interest	Rent	Number of businesses	Business receipts	sales and	Deprecia- tion	Deprecia- Taxes paid tion deduction	Interest	Rent
				Total		3	Wholesale an	and retail trade	ade	off.	Uhalosala reado			
											77000			
	2,849,107	719,102,070	548,070,077		11,055,438		11,130,599				2,115,839	3,574,865	1,845,486	1,985,087
	238,657	563,615,042	432,440,225	5,394,849	3,468,588	4,287,355	3 704 209		254,598,839	210,948,869	1,762,882	3,219,638	1,703,825	1,762,830
Nontotporate dustueses, cocal	2,115,092	120,143,547	89,041,624	1,518,465	2,009,236			318,674	23,880,319		268,757	230,194	99,026	209,318
	,				,									
All businesses, total,	934,669	2,761,305	1,498,173	123,924	66,039	39,815	147,820	152,884	529,702	171,502	30,448	10,477	13,923	24,272
Corporations	31,355	81,144	985,18	6,907	7,540	8,718	12,008	13,350	33,460	20,717	3,856		5,627	5,267
Noncorporate businesses, total	903,314	2,680,161	1,446,687	114,017	58,499	31,097	135,812	139,534	496,242	150,785	26,592	7,082	8,296	19,005
Proprietorships. Partnerships.	873,690	2,560,626	1,369,472	106,760	53,505	26,887	126,038	133,988	478,635	140,698	24,993	6,072	6,917	17,344
\$10,000 Under \$50,000														
All businesses, total	753,526	19,724,923	11,976,169	447,759	465,133	148,296	685,308	133,895	3,330,621	1,346,231	88,878		25,013	82,013
Corporations	60,074	1,783,535	969,518	57,669	63,710	24,313	117,988	17,974	506,826	243,796	17,776		7,474	25,078
Noncorporate businesses, total	693,452	17,941,388	11,006,651	390,090	401,423	123,983	567,320	115,921	2,823,795		71,102		17,539	56,935
Proprietorships.	641,187 52,265	16,514,030	10,148,918	352,634	363,329 38,094	110,620	510,746	109,530	2,653,021	1,010,276	65,363	21,558	15,425	3,730
\$50,000 Under \$100,000														
All businesses, total	390,477	27,978,310	18,696,695	586,644	608,965	175,478	741,184	51,222	3,683,719	2,163,595	65,167	54,354	25,028	71,248
Corporations	68,406	5,032,803	2,793,372	100,007	152,067	47,663	222,143	14,865	1,084,173	535,078	22,529	25,739	11,257	29,012
Noncorporate businesses, total	322,071	22,945,507	15,903,323	340,978	456,898	127,815	150,612	36,357	2,599,546		42,638		13,771	42,236
Proprietorships	285,861	20,310,658	14,209,540	295,620 45,358	396,305	111,060	445,536	32,413	2,310,875	1,459,118	37,955	3,946	12,023	36,110 6,126
\$100,000 Under \$500,000								_						
All businesses, total	578,670	124,242,848	86,171,113	1,560,721	2,389,295	717,736	2,741,318	97,118	23,455,361	16,463,402	285,081	367,015	135,438	312,549
Corporations	223,954	55,379,051	35,258,335	814,503	1,197,359	399,546	1,552,870	54,483	14,127,825	9,402,468	175,264	253,371	94,735	222,336
Noncorporate businesses, total	354,716	68,863,797	50,912,778	746,218	1,191,936	318,190	1,188,448	42,635	9,327,536	7,060,934	109,817	113,644	40,703	90,213
Proprietorships.	289,646	55,079,718	41,255,078	583,630	924,587	249,581	938,802	34,326	7,372,708	5,683,658	82,253	31,637	30,784	67,920
000 000 to modely 000 0055					•									
All businesses, total	95,535	66.843.233	49.111.873	660,069	1.073.433	406,347	1,086,453	33,516	23,886,256	18,379,592	220,220	327,511	129,070	223,627
Corporations	70,337	49,603,974	35,284,035	538,462	832,490	317,672	929,452	26,387	18,915,985	14.246.607	176,504	268,165	105,927	196,807
Noncorporate businesses, total	25,198	17,239,259	13,827,838	156,637	240,943	88,675	157,001	7,129	4,970,271	4,132,985	43,716		23,143	26,820
Proprietorships.	17,555	12,005,956 5,233,303	9,816,365	109,710	160,183	64,960 23,715	99,176	5,019	3,497,433	2,961,395	30,832 12,884	38,915 20,431	17,954	16,144
\$1,000,000 Under \$5,000,000														
All businesses, total	82,328	165,007,939	131,210,819	1,280,438	2,114,393	467,647	1,792,068	38,975	80,618,614	859,694,638	590,023	1,014,024	420,702	559,126
Corporations	71,188	145,409,288	114,272,436	1,164,180	1,920,136	890,357	1,683,272	33,786	70,548,450	56,483,092	541,946	0.	394,853	525,248
Noncorporate businesses, total	11,140	19,598,651	16,938,383	116,258	194,257	77,290	108,796	5,189	10,070,164		48,077		25,849	33,878
Proprietorships.	6,971	12,088,191	10,762,083	67,159	104,512 89,745	45,705	49,169	3,259	6,306,745	5,797,318	25,488	52,080 43,742	13,467	14,783
\$5,000,000 or More														
All businesses, total	13,901	312,543,512	249,405,235	2,721,829	4,338,180	2,618,489	3,936,448		154,002,400 134,312,331	134,312,331	836,022	1,762,203	1,096,312	712,252
Noncorporate businesses, rotal	559	500,323,247	5.594.192	20,701,121	4,293,200	19 403	29 890	907	4.620 280	111, 110, 001	11.015		12.360	13.170
Drong or problem	0.01	1 587. 368	1 7.90 169	2 052	4 815	7 083	6 220	130	3 260 902		1 873		2 456	3 813
Pattnerships	377	4,633,897	4,114,024	17,756	36,079	15,311	23,670	267	3,359,378	3,096,580	9,142	21,311	906.6	9,358

CORPORATE AND NONCORPORATE BUSINESSES

Table 1. 2--RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

SIZE OF DESTRESS RECEPTES, TOTAL OF DESTRESS	Number of businesses	Business	sales and operations	Deprecia- tion	Taxes paid deduction	Interest	Rent	Number of businesses	Business receipts	sales and operations	Deprecia- tion	taxes pard deduction	paid	Rent paid
				Doroil trade		Wholesale	Wholesale and retail tradeContinued	radeConti		Tholosale and rereil reade	open licado	nor ollowable		
ALL SIZE CLASSES				retail Liane					2	Tegate and T	erail trans			
All businesses, total	2,297,352	424,604,557	305,965,822	5,095,769	7,401,297	3,190,430	9,074,517	36,437	7 067 707	3,797,944	30 753	79,276	37,892	70,995
Corporations	1.930.785	118.556.141	86.582.980	1,503.255	2,213,114	632,690	2,409,831	32,494	2,023,053	1,689,430	28,694	18,509	12,102	14.220
Proprietorships Parenterships	1,764,616	94,286,079	69,131,935	1,221,714	1,761,753	502,153	1,952,750	31,802	1,977,149	1,658,586	27,994	17,289	11,726	13,619
Under \$10,600														
All businesses, total	761,390	2,178,567	1,305,672	89,593	54,835	25,351	120,968	20,395	53,036	20,999	3,883	727	541	2,580
Corporations	17,831	47,349	30,491	6,051	4,145	3,091	6,741	(*)	*	*	•	•	•	1
Noncorporate businesses, total	743,559	2,131,218	1,275,181	83,542	50,690	22,260	114,227	20,221	52,701	20,721	3,883	727	541	2,580
PropriecutsnipsPartnerships	23,725	100,712	66,591	5,626	3,959	2,817	8,004	353	1,216	537	32	25	14	109
\$10,000 Under \$50,000														
All businesses, total	611,107	16,181,419	10,510,296	354, 265	421,975	121,616	599,383	8,523	212,883	119,642	4,616	3,877	1,667	3,912
Noncorporate businesses, total	569,254	14,911,410	9,787,692	314,724	373,332	10,994	506,824	8,277	206,183	116,524	4,264	3,577	1,450	3,561
Proprietorships	523,556	13,659,707	9,024,420	283,218	338,335	93,837	454,043	8,101	201,302	114,222 (*)	4,053	3,436	1,358	3,498
\$50.000 Under \$100.000														
All businesses, total	337,490	24,172,211	16,463,228	382,216	551,658	149,659	996,366	1,766	122,380	69,872	2,602	2,953	164	3,570
Corporations	53,076	3,917,884	2,242,927	85,575	125,233	36,039	191,599	997	30,746	15,367	903	1,095	367	1,532
Noncorporate businesses, total	284,414	20,254,327	14,220,301	296,641	456,425	113,620	474,767	1,300	91,634	24,505	1,699	1,858	454	2,038
Propriecorships.	32,222	17,911,756	12,696,832	256,063 40,578	369,910 56,515	98,613	407,546	1,256	88,027 (*)	53,590	1,602 (*)	1,726	424	1,880
\$100,000 Under \$500,000														
All businesses, total	477,711	99,931,279	69,104,655	1,264,655	2,006,122	577,444	2,411,863	3,841	856,208	950,609	10,985	16,158	4,854	16,906
Corporations	167,503	999*092*09	25,535,258	632,207	934,597	302,498	1,318,331	1,968	490,560	320,609	7,032	9,391	2,313	12,203
Noncorporate businesses, total	310,208	59,170,613	43,569,397	632,448	1,071,525	274,946	1,093,532	1,873	365,648	282,447	3,953	6,767	2,541	4,703
Proprietorships	253,554	47,368,533	35,309,266 8,260,131	497,696	836,536	216,463	866,367 227,165	1,766	338,477	262,154	3,681	6,044	2,334	4,515
\$500,000 Under \$1,000,000														
All businesses, cotal,		42,507,568	30,397,357	470,227	736,952	275,086	857,885	979	604,674	334,924	4,652	8,970	2,191	176,2
Corporations	43,407	30,302,432	20,755,792	358,515	556,175	209,911	728,145	544	385,557	281,636	3,443	8,150	1,834	005"7
Noncorporate businesses, total		12,205,136	9,641,565	111,712	180,777	65,175	129,740	96	63,852	53,288	1,209	820	357	144
Proprietorships	5,524	3,755,169	2,836,328	34,000	60,167	18,487	47,078	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 Under \$5,000,000														
All businesses, total		82,215,095	63,864,739	667,554	1,078,512	535,217	1,222,817	1,217	2,174,230	1,876,422	22,861	21,857	11,728	10,125
Corporations	36,911	8.285.452	6.789.872	613,059	984,837	440,565	1,148,796	727	931,195	1,161,945	13,686	760,71	6,789	9,428
Proprietorships		4,542,144	3,806,062	28,030	47,709	25,473	33,501	724	1,239,302	1,158,703	13,641	4,723	6,765	885
Partnerships		3, 743, 308	2,983,810	26,465	45,966	19,179	40,520	7	3,733	3,242	40	3/	77	71
\$5,000,000 or More		017 017 631	210 010 711	1 020 250	2 551 373	1 506 057	3 105 235	Lr Lr	1 122 604	773 030	18 5/8	76.6 76	16 120	198 861
Corporations	5,986	155,820,433	113,020,903	1,857,566	2,534,553	1,499,014	3,178,515	55	1,122,694	773,029	18,548	24,734	16,120	28,961
Noncorporate businesses, total		1,597,985	1,298,972	6693	16,690	7,043	16,720	1		((•	٠	•
Proprietorships	43	323,466	281,528	1,079	1,922	1,636	2,408	٠	•	1	1	•	1	
rartherships	017	1,274,219	1,017,444	510.0	14.700	704.40	14, 312	•	'					

CORPORATE AND NONCORPORATE BUSINESSES

Table 1. 2-- RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	receipts	sales and operations	tion	deduction	paid	paid	businesses	receipts	sales and operations	tton	deduction	paid	paid
) · · · · · · · · · · · · · · · · · · ·			Finance, insurance, and		real estate						Services			
AIL SIZE CLASSES					6							4		,
All businesses, total	1,359,414		1961,611,06	1,183,300		41,423,604	756,114,0		#00'667'761	30 537 337	010,00,00	3,000,000,0	004,621,4	2,722,309
Namasanara hastanesse total	941,133	78 443 907	77,669,927	3.166.922	2 239 386	4.839.162	736.526	2.764.793	61.994.227	10.135.546	2.625.120	1,371,887	902, 200	2.815.122
Moncorporate posturesses, total	588,354	9,463,636	1,797,825	364,060	196,150	395,920	229,389		42,422,854	7,864,754		889,526	510,051	1,852,448
Partnerships	353,327	18,980,271	2,651,394	2,802,862	2,043,236	4,443,242	507,137	172,269	19,571,373	2,270,792	797,443	482,361	395,343	962,674
Under \$10,000														
All businesses, total	722,718	1,839,597	49,343	308,915	313,284	812,185	78,252	1,806,199	5,376,812	801,835	565,685	138,241	129,531	427,190
Corporations	143,471	77,275	8,917	75,812	100,925	167,123	15,517	51,170	137,962	61,497	861,798	30,648	36,428	31,350
Noncorporate businesses, total	579,247	1,762,322	40,426	233,103	212,359	645,062	62,735	1,755,029	5,238,850	740,338	421,697	107,593	93,103	395,840
Proprietorships Partnerships	374,815	1,195,729	32,552	83,268	30,902	49,161	43,576	1,709,868	5,068,971	709,643	382,677	97,910	66,028	371,560 24,280
\$10,000 Under \$50,000														
All businesses, total	414,766	7,086,442	417,437	943,637	797,546	1,117,838	212,445	170,641	18,357,721	3,739,180	982,395	445,067	305,804	914,718
Corporations	141,061	1,070,255	162,872	400,643	451,814	516,801	80,091	70,862	1,926,430	772,877	177,677	88,157	65,112	139,685
Noncorporate businesses, total	273,705	6,016,187	254,565	542,994	345,732	601,037	132,354	622,669	16,431,291	2,966,303	804,718	356,910	240,692	775,033
Proprietorships. Partnerships.	179,879	3,853,225	188,694	130,213	56,196 289,536	101,150	105,301	645,427	15,040,517	2,706,008	713,744	312,602	37,385	694,003
\$50,000 Under \$100,000														
All businesses, total	97,512	4,803,795	510,841	720,700	619,849	952,941	161,217	252,328	17,741,902	3,858,526	740,531	435,943	230,221	748,704
Corporations	51,645	1,652,665	206,736	347,915	376,035	496,977	106,483	48,802	3,555,378	1,477,711	237,236	139,139	73,596	200,353
Moncorporate businesses, total	45,867	3,151,130	304,105	372,785	243,814	796*557	54,734	203,526	14,186,524	2,380,815	503,295	296,804	156,625	548,351
Proprietorships. Partnerships.	21,324	1,428,132	233,179	46,688	30,627 213,187	48,032	29,709 25,025	175,168	12,159,465 2,027,059	2,039,069	421,486	245,146	127,568 29,057	450,799
\$100,000 Under \$500,000														
All businesses, total	95,091	13,307,636	2,444,087	1,892,023	1,525,916	3,584,862	420,527	195,225	37,695,123	12,324,393	1,551,950	1,116,305	625,935	1,610,956
corporations	26,333	000,000,0	1,096,322	775,661	636,137	2,103,003	211,143	001.00	550,555,02	9,400,000	0.23,230	735,244	230,447	930,640
Noncorporate businesses, total	36,738		1,345,765	1,092,501	667,759	1,479,059	143,384	100,117	17,162,090	2,837,705		383,061	229,488	660,728
Proprietorships	11,453	5,237,265	870,865	1,042,547	37,804	99,759	29,819 113,565	61,047 39,070	9,191,956 7,970,134	2,095,552	275,252	207,695	96,808 132,680	298,438 362,290
\$500,000 Under \$1,000,000														
All businesses, cotal,	14,016	5,113,466	1,083,508	749,851	628,372	2,592,563	203,258	18,252	12,387,700	5,725,899	592,041	401,803	268,101	521,970
Corporations	10,266	2,555	584,061	335,143	361,905	1,995,213	150,738	14,011	9,511,974	5,292,741	484,955	328,434	209,152	387,377
Noncorporate businesses, total	3,750	2,557,541	757,667	414,708	266,467	597,350	52,520	4,241	2,875,726	433,158	107,086	73,369	58,949	134,593
Proprietorships	3,071	448,426 2,109,115	215,599 283,848	24,901 389,807	17,526	39,879	9,183	3,474	511,838 2,363,888	160,734	22,052 85,034	13,520	9,815 49,134	18,470
\$1,000,000 Under \$5,000,000														
All businesses, total	11,899	9,903,695	2,746,606	991,447	1,031,969	7,550,410	504,081	8,744	16,368,794	8,274,099	1,028,646	576,073	462,091	736,807
Corporations	9,754	5,968,860	1,741,731	562,053	690,735	6,832,303	328,750	6,845	12,830,197	7,737,949	870,568	481,954	385,784	554,792
Noncorporate businesses, total	2,145	3,934,835	1,004,875	439,394	341,234	718,107	175,331	1,899	3,538,597	536,150	158,078	94,119	76,307	182,015
ProprietorshipsPatrnerships	187	330,388	163,569	21,780	324.353	43,347	7,788	242	399,943	135,294	11,326	10,288	6,148	16,239
25 000 000 or Mara		•												
All businesses, total.	3,411	91,576,905	48,867,324	2,176,993	3,766,907	3,766,907 24,814,805	1,832,157	1,183	24,331,812	13,945,828	1,553,760	767,330	707,777	792,164
Corporations	3,182		47,867,288	2,095,556	3,604,886	24,472,222	1,716,689	981	21,770,663	13,704,751	1,422,226	707,299	657,547	673,602
Noncorporate businesses, total	229		1,000,036	81,437	162,021	342,583	115,468	202	2,561,149	241,077		60,031	50,230	118,562
ProprietorshipsPartnerships	17	142,865	93,367	7,256	6,214	14,592	4,013	5	50,164	18,454	1,140	2,365	377	2,939
											_			

Estimates for "Mature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in all "All industrial divisions" total.

For partnerships and copporations in "Finance, insurance, and real estimate are in class from the column headed "Business receipts" and used as the size classifier. Estimates are tounded and may not add to totals, "Some estimates may differ alightly from those in other tables due to differences in rounding procedures.

See text for explanatory statements and a description of the "Sample Pesign and Limitations." NOTE:

Proprietorships

Contents

Farm landlords and farm operators, 22 States and metropolitan areas, 22 Business and nonbusiness income, 22 Sources of proprietors' income, 22

Chart

2A Business profits as a percent of adjusted gross income, 23

Basic tables

- 2.1 Receipts, selected deductions, and net profit, by industry, 24
- 2.2 Income statement for selected industries, 28
- 2.3 Receipts, selected deductions, and net profit, by selected industries and size of business receipts, 35
- 2.4 Receipts, payroll, and net profit, by State and selected industries, 48
- 2.5 Selected standard metropolitan statistical areas: receipts, payroll, and net profit for selected industries, 62
- 2.6 Receipts, total business deductions, depreciation, and cost of depreciable property, by size of depreciation and selected industries, 66
- 2.7 Adjusted gross income, net profit, and income tax, by industry and size of adjusted gross income, 79
- 2.8 Sources of income, by industry, 103
- 2.9 Sources of income of farm proprietors, by size of nonfarm adjusted gross income and size of farm net profit or loss, 107

This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, oneowner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operation in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted his business with the help of a large staff and the man who owned his own cab and drove it during his spare time to supplement the family income might both be "proprietorships" in the statistics. Excluded were proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts. Very little business activity is involved; in 1970, the most recent year for which data are available, there were estimated to be 33 thousand fiduciary income tax returns with proprietorship data showing a gross profit of \$537 million. In contrast, the estimates for proprietorships reported on individual income tax returns for 1970 were 9.4 million businesses showing gross profit of \$104 billion.

The basis for inclusion in these statistics was that the proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (schedule C or F) covering his farm, business, or professional practice. Proprietors filed returns, and were thus covered in these statistics, if they met the "gross income" requirements, if they met the requirements for the self-employment tax, or if they were due an income tax refund. Proprietors were required to file if they exceeded a specified lower limit of gross income, which was defined as income from all sources not specifically exempt from tax and including gross profit (net receipts less cost of goods sold) from mining, manufacturing, and trade proprietorships and net receipts from other proprietorship businesses. The gross income limit for filing was, for most proprietors, \$1,700 for a single person or \$2,300 for a married couple filing jointly, plus \$600 for each exemption for age (65 years old or over). However, proprietors who were married with each spouse filing a separate return, who were nonresident aliens, who had excludable income from sources in U.S. possessions, or who were filing part-year returns were required to file if their gross income was \$600 or more. Proprietors not meeting the gross income requirements were still required to file if they had \$400 or more income from self-employment (generally, this meant \$400 in trade or business profits). In addition, some proprietors filed returns even though not required, because they elected to pay self-employment tax on farm gross profit or because they were receiving a refund of taxes previously paid.

Generally, a proprietor corresponded to a "self-employed" person, though some persons considered self-employed under the Internal Revenue Code were excluded from these statistics, notably business partners and persons not actually engaged in a trade or business, such as public officials and clergymen.

The identification of a proprietor or proprietorship from tax returns was not always exact. Schedule C was sometimes used to report employee business expenses or partnership activity, and sometimes proprietorship activity was reported on other parts of the return. Such situations were adjusted for during statistical processing when they were identifiable; however, not all such conditions were identifiable, probably resulting in the incorrect inclusion of a small amount of non-proprietorship activity and the exclusion of some legitimate proprietorships. This problem with the method of reporting by the taxpayer particularly affected the industry, "Direct

selling establishments," which in these statistics includes door-to-door selling and selling merchandise at parties in private homes if they were reported on schedule C or an identifiable substitute schedule.

Farm Landlords and Farm Operators

In table 2.1, farms are subdivided into "farm operators" and "farm landlords." This classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement one person supplied the land and perhaps some operating capital and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported his share of receipts from the sale of the crop and, if such was the arrangement, his share of the expenses. The operator always reported on the farm schedule, schedule F; the landlord used schedule F if he "materially participated" in the operation of the farm and the rent schedule, schedule E, if his role was purely passive.

In past reports, only landlords who filed schedule F were included in the farm statistics. Beginning with 1971, however, those who reported on schedule E were required to file a form similar to schedule F (Form 4835) to support their schedule E information, and in this report they are included in the farm statistics.

This change in reporting and tabulating resulted in an apparent increase in the number of farms in these statistics, accounting for at least part of the increase in the total number of proprietorship farms.

States and Metropolitan Areas

Table 2.4 shows proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the offices of the practitioners who prepared their returns, or post office boxes. With the limitations that a few proprietorship businesses were not located in the State the proprietor gave as his mailing address or operated in more than one State, the data in table 2.4 represent estimates of proprietorship business activity in each State.

Table 2.5 provides similar data for some selected "standard metropolitan statistical areas." The areas were selected from those defined by the Office of Management and Budget as of November 1971. The areas selected were those for which the sample used for the statistics yielded the most reliable industry results. As with the State data, classification was based on the mailing address of the proprietor and so does not necessarily reflect the location of the business. While the place of business, mailing address, and residence could all be different (as some taxpayers, for example, used the address of the person who prepared their return), this was an exception, and the data in table 2.5 represent the proprietorship business activity of persons residing in the indicated metropolitan area.

The sample of proprietors' returns was designed to yield national rather than area estimates, and stratification was by income size class rather than geographic area. However, for purposes of maximizing State and metropolitan area estimates, separate weights were computed by Internal Revenue district (which corresponded to either a State or a

part of a State). While this modification in the weighting procedure improved the subnational estimates, it caused the U.S. totals in these tables to differ slightly from the U.S. totals in other tables.

Business and Nonbusiness Income

Table 2.7 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.7. Adjusted gross income, taxable income, and the other data Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total, the industrial divisions, and "farms."

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income" means all income included in adjusted gross income except for profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his adjusted gross income, and his taxable income and tax would be included in the table three times. Under field crop farms and total farms, his "Other income" would include the profit (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from both his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.7, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and by a wife who worked, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

Sources of Proprietors' Income

Table 2.8 provides selected sources of the nonbusiness income of proprietors in each industry. Like table 2.7, this table contains duplicated return data for proprietors owning businesses in more than one industry; this duplication was eliminated in constructing the totals shown in the table, but other parts of the table cannot be summed. The components of adjusted gross income do not add to the total because payments to self-employed retirement plans is the only "adjustment" to gross income used in arriving at "adjusted" gross income shown.

Table 2.9 shows sources of income of farm proprietors cross-classified by size of farm net profit or loss and size of non-farm adjusted gross income. This table is designed to show the relationship of farm profit (or loss) to income shown on the return from sources other than farming. It covers not only those taxpayers whose farm losses offset nonfarm income, but also those farmers who must supple-

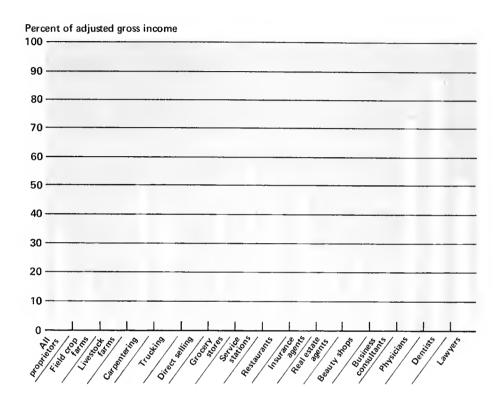
ment their farm income with outside sources (including the spouses' income on joint returns). "Farm net profit" in table 2.9 is the net sum of the profits and losses from all farm schedules filed with the return.

Chart 2A summarizes some of the detail from table 2.8 for proprietors in some of the larger or more profitable industries.

Business profits as a percent of adjusted gross income for proprietors

in selected industries

Chart 2A



Source: Table 2.8

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY [All figures are estimates based on samples—money amounts are in thousands of dollars]

								Busi	nes	s Returns	197	I • Propr	ieto	rships						
	Net profit (less loss)	(14)	0.5	1.	1.5	7.6				1.8 15.2 0.7 0.7 16.3 (*)	(+)	(£) (£) (£) (£) (£)	3.6	1 N O W	3.5 1.6 2.1 3.8 10.0	5.9 10.0 22.9 16.8	1.1	9.7 (*) 27.4 18.4	(*) 5.7	
	Payroll ((13)	0.1	2.4	2.1 1.8 16.6 1.4	13.4				7.2 10.3 7.4 19.4 10.2	20.4	(*) 33.7 14.2 30.7	1.3	5.3 9.8 31.3	0.7 8.4 3.8 13.2 3.9	13.5 15.1 1.5 2.4	3.b	(*) 2.7 (*) 2.0 3.0	19.4 4.0 19.0	
(Percent)1	Interest	(12)	1.9	1.8	5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25.7				15.8 25.7 0.6 28.4 3.6 (*)	33.3	11.0 (*) 33.9 10.4 2.0	1.3	3.5 21.2 7.9	7.8 7.8 0.3 2.3	13.8 8.0 8.0 (*) 8.4	24.6	9.9 (*) 29.5 6.1	(+) 4.8 2.0	
of variation (Taxes paid deduction	(11)	1.0	2.4	2.6 1.6 3.4 8.4	0.6	Mot evetlehle			5.9 9.7 10.2 21.2 7.3	3.9	1.9 (*) 32.8 3.4 15.6	0.1	2.2 0.5 21.3 12.6	0.6 3.7 2.1 10.5 7.9	8.8 4.2 13.1 20.6 3.7	15.7	(+) (+) 2.8 7.4	14.2	
Coefficient c	Deprecia- tion	(10)	1.4	2.4	9. 6. 9. 9. 8. 6. 9. 8.	9.7		-		13.2 11.8 4.5 10.5 19.9	33.2	(*) 21.8 8.2 28.2	2.4	2.8 2.0 14.7	1.2 8.0 10.0 2.6	11.4 7.5 3.1 33.1 5.1	17.8	8.5 (*) 5.4 19.7	18.5 6.3 33.4	
	Business	(6)	0.4	0.7	1.0 10.3	18.5				* ************************************	(*)	(*) 20.2 4.6 10.2	2.8	4.5 6.4 18.0 10.2	1.2.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	8.8 0.0 0.0 0.0 0.0	0.6	4.8 (*) 4.5 10.5	2.3	
	Number of businesses	(8)	(2)	0.1	00.2	5.2				2.00 2.00 1.2.1 1.2.00 2.00 2.00	14.4	3.0 (*) 25.3 0.7 17.6	2.0	1.7	1.8 3.1 2.2 2.0 12.3	3.1 4.4 5.2 12.8 2.0	5.2	3.5 (*) 11.5 13.7	14.2 3.1 24.2	
	Net profit (less loss)	(4)	34,450,038	2,919,159	2,417,714 1,853,349 (*) 637,067	3106,062 391,646	2,192,359 1,666,701 118,660 618,629 3106,062 3105,062	225,355 186,643 6,346 18,438	13,923	426,172 51,151 221,687 338,922 192,246 (*)	(*)	(*) (*) (*) (*) (*)	3,499,669	823,513 680,370 73,381 69,762	2,524,196 370,019 388,464 252,748 263,184	22,562 122,562 87,304 35,059 344,239	151,960	745,285 48,572 (*) 43,998 132,121	(*) 136,047 (*)	
	Payroll	(9)	26,449,553	2,908,079	2,455,110 797,944 436,929 1,076,381	24,727 119,129	2,443,048 793,158 433,475 1,073,251 24,727 118,437	12,062 4,786 3,454 3,130	692	372,262 83,415 97,178 53,533 137,703 (*)	30,569 50,138	156,118 (*) 29,102 98,065 23,437	4,698,656	1,461,129 1,194,471 162,762 103,896	3,100,457 501,708 400,055 350,131 460,664	458,019 197,258 173,643 34,448 524,531	137,070	1,455,137 102,169 (*) 158,383 317,387	48,321 197,818 16,006	•
	Interest	(5)	4,219,770	2,254,043	2,207,380 726,899 110,747 1,303,115	12,264	2,186,005 710,500 110,260 1,300,549 12,264 52,432	21,375 15,399 487 2,566	1,923	38,646 11,289 9,302 10,380 7,215 (*)	2,169	41,500 (*) (*) 1,731 37,331 2,378	195,901	103,273 82,621 10,312 10,340	84,707 12,437 7,024 8,135 6,258	7,367 3,929 3,611 (*)	7,921	69,875 (7) (7) 2,343 23,708	(*) 9,113 635	
	Taxes paid deduction	(7)	5,724,447	1,678,546	1,617,028 601,977 120,803 831,697	9,013	1,496,783 521,183 119,230 799,829 9,013	120,245 80,794 1,573 31,868	6,010	51,001 9,287 14,206 8,333 18,835 (*)	6,079	55,041 (*) 3,372 45,813 5,144	.32,574	138,788 104,955 20,026 13,807	281,525 58,135 30,735 36,925 33,192	28,797 15,927 12,835 3,878 61,051	12,261	157,862 11,661 (*) 13,903 42,840	5,795 20,123 1,906	
	Deprecia- tion	(3)	10,541,292	5,024,2811	1,694,399 228,865 2,722,072	52,786 125,756	4,749.156 1,657.020 227.451 2,692,594 52,786 119,305	74,722 37,379 1,414 29,478	6,451	154,761 45,003 25,646 36,060 47,055	37,255	143,670 (*) 16,590 108,366 17,834	643,454	212,465 112,442 51,929 43,094	411,015 53,266 33,661 34,242 29,225	45,725 18,765 17,033 13,335 166,463	24,974	322,621 22,087 (*) 4,917 142,117	6,979 38,970 3,331	
	Business receipts	(2)	255,242,662	43,813,248	40,912,748 12,280,322 2,130,000 25,353,936	253,805	40,116,831 11,797,141 2,115,272 25,099,665 253,805 952,948	793,957 483,131 14,728 254,271	41,777	2,439,125 439,542 600,139 629,853 714,505	(+)	1,556,413 (*) 141,993 1,260,436 130,126	23,334,473	9,195,915 7,763,354 814,742 617,819	13,315,021 2,612,592 1,444,499 1,575,460 1,575,994	2,207,159 811,192 638,552 217,522 2,382,551	323,537	6,927,983 947,599 (*) 417,916 1,559,714	225,423 902,439 117,607	
	Number of businesses	(1)	4,744,640 6,803,193	3,126,160	2,341,447 1,040,52e 138,722 1,514,841	136,680	2,797,301 935,642 135,991 1,491,793 60,678 1797,171	143,544 101,884 2,731 24,048	14,883	137,308 17,070 17,010 43,305 58,467 1,456	12,196 35,209	55,563 (*) 1,119 4,4,893 3,568	735,846	129,938 105,904 12,007 12,020	562,525 62,153 103,197 45,827 44,013	182,437 24,391 13,130 6,618 90,759	43,385	136,019 9,398 (*) 7,897 46,401	5,714 30,528 2,581	
	Industry		All industries	Agriculture, f_restry, and fishety	Farmo, total Field crop farms Fruit, tree nut, and vegetable forms Livestook farms	Animal specialty farms Other Farms	Farms, operators only Firld torp. Fruit, ree mut, and vegetable. Livestock. Animal specialty.	Farms, landlords mig. Field crip. Fruit tree mut, and vegetable Livestock.	Animal specialty.	Agricultural services and hunting and trapping. Miccellancus agricultural services. Offices of veterinarians and animal hospitals. Other animal husbandry services. Hunting and tranching and neare propagation.	Forestry Fishery	Mining Netal mining Cost mining Cost mining Crade periodeum and netural gas Crade periodeum and netural gas Crade periodeum and netural gas Chaarredne, and mining, n. A. elsewhere elsesified	Contract construction	General contracturs Mallaing construction, except buildings General contraction, except buildings	Special trade contractors Plumbing, heating, and air-conditining Phinting, paperhauging, and decorating Electrical work, and plastering	Carpentering and flooring. Rosfing and sheet metal work. Concrete work. Water well drilling. Miscellameous special trade contractors.	Contractors not allocable	Manufacturing Food and kindred products Textile mill products and other textile products Lumber and word products, except furniture.	Furniture and fixtures. Printing, publishing, and silled industries Chemicals and allied products	Footnotes at end of table.

Table 2.1 - RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY - Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Net profit (less loss)	(14)	m .0.0	(*) (*) (*) (*) (*) (*)											_					22 22 22 22 23 23 23 23 23 23 23 23 23 2	
	Payroll	(13)	£ (3)											29.4						2.5. 16.2. 6.3. 33.6. 18.0.	
(Percent)	Interest	(12)	(*) 20.8 29.2 7.1	(*) (*) (*)	4.3	30.4	4.4	26.7	25.7	£	(*) 30.8	0.7	6.7 9.0 (*) 4.4 0.9	277.:	13. E	2.0	11.7 6 20.0	22.cc 125.cc	1.1	2.1 1.2 18.2 33.5 11.3	2.6
of variation	Taxes paid deduction	(11)	(*) 15.3 (*) 15.8	(*) (*) (*) (*)	3,3	19.4 26.9	6.5	10.2	(*) 15.2	20.7	(*)	9.0	1.4	36.5 11.0 1.5 1.5	23.2	1.3	2,000	3.1 31.5 13.3	1.4	4.50 6.31 6.37 7.11 1.11	5.1
Coefficient	Deprecia- tion	(10)	(*) (*) (*) (*) 2.2	13.8 30.3 13.9 (*)	3.1	13.7 20.1 2.7	5.5	9.1	£ £	10.0	(·) 15.8	0.3	1.1 2.0 18.7 12.5	12.8	18.6	1.3	10.6 11.7 10.9 8.7	7.8 16.0 2.5	0.01	2002 2002 2003 2003 2003 2003 2003	6.7
	Ausiness receipts	(6)		3.0 (*) 12.5 (*)		6.2	5.3	21.2	(•)	17.8	(*)	(2)	8.000 es	თ <u>დ დ თ</u> ნ ი : ი ა ა	15.8	0.2	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	1.9 5.0 11.3	4.5	1.5 1.3 5.1 19.2 20.4	7.
	Number of businesses	(8)	33.6 16.1 22.4 18.1	18.8 13.4 5.3 (*)	2.2	14.5 22.0 3.0	(2)	(*) 6.6 22.2	(*)	8.3 29.7 20.2	20.6	1.2	2.2.2.9 9.4.1.2.9	17.1	7.3 3.5 7.6	1.5	5.0 3.0 1.4	22.5 10.25 1.32	2.6	1.5 2.7.8 4.7.7 4.5.4	1.1
;	(less loss)	(7)	(*) 29,232 9,816 59,168	(*) (*) (*) 102,429 (*)	995,258	115,034,534,56,500	710,215 699,970	10,246	(*) 43,560	12,164 24,997 6,399	(*) 80,251	7,957,817	1,956,815 137,597 33,875 112,815 268,470	72,996 54,623 61,512 182,239	62,575 655,536 282,466	5,923,487	312,277 111,538 138,358 62,381	359,198 (*) 34,011 127,922	193,678	848,002 616,907 64,895 17,962 31,140 71,012 46,086	1,440,803
	Payroll	(9)	(*) 72,425 (*) 107,994	16,937 (*) 129,798 (*)	1,112,704	126,048 77,448	78 3,6 21 761,120	22,501 28,822 16,222	996,55	(*) 28,438 (*)	(*) 75,183	066,800,0	1,030,424 105,897 19,570 18,392 206,676	70,319 25,027 34,755 107,315 34,524	47,511 324,377 36,061	276,700,7	401,981 155,669 121,920 124,392	267,755 6,863 22,960 36,163	201,769	1,034,466 743,249 74,487 21,430 7,727 150,591 36,782	2,257,457
	Interest	(5)	(*) 3,194 476 3,246	2,374 (*) 5,396 (*)	131,581	8,780 (*)	105,337	1,894	1,573	(*) (*) 355	(+) 6,560	612,905	(+) (+) (+) (+) (+) (+) (+)	(+) 1,585 1,754 8,594	5,580 33,659 4,031	502,153	36,198 12,599 8,982 14,017	27.038 815 4,109 6,453	16,261	50,255 46,496 1,361 (*) 683 3,036 3,815	137,065
	deduction	(7)	(*) (*) (*) 10,301 16,652	(*) (*) 12,719 (*)	296,572	18,845 9,831 9,014	247,995	3,757	7,413	2,700 2,641 (*)	(*) 12,308	2,009,236	230,194 15,552 4,635 2,429 31,144	10,790 4,027 4,689 17,594 17,594	10,321	1,761,753	83,581 28,407 35,222 19,952	76,799 870 10,593 12,570	52,766	281,923 11,333 4,028 4,136 11,315	417,697
	tion tion	(3)	(*) 16,831 (*) 13,628 36,074	2,887 6,718 18,125 (*)	676,365	50,418 22,106 28,312	550,734 546,016	4,718 17,042 10,774	£ £	1,253	(*) 34,821	1,518,465	208,757 14,119 4,324 6,141 47,643	21,299 4,998 6,139 24,336	11,762	1,221,714	57,893 25,272 16,368 16,233	99,373 1,168 35,089 26,744	35,772	180,320 137,025 9,559 3,611 2,476 15,557 12,044	240,703
**	receipts	(2)	(*) 348,882 40,678 430,020 705,751	99,611 (*) 693,043 (*)	7,124,044	562,013 314,105 247,908	5,317,39e 5,177,383	140,013 174,542 127,437	(+) 494,P64	115,912 292,373 86,574	(*) 360,431	120,143,547	23,880,319 1,588,179 401,862 545,442 545,442	4,189,106 392,343 426,105 1,470,230 640,176	829,145 6,069,904 1,008,943	94,286,979	4,824,941 1,512,030 1,469,830 1,843,081	5,123,784 103,856 516,896 1,500,615	3,002,417	18,268,517 15,333,315 1,153,696 347,497 251,878 597,868	31,510,532
	businesses	(1)	1,352 9,802 1,458 20,446	3,348 4,359 29,435 (*)	300,158	50,463 30,707 19,761	207,139	(•) 7,650 5,537	3,950	1,712	2,454	2,115,092	318,674 19,439 15,886 14,208 37,776	11,545 8,309 7,020 26,991 2,744	8,28€ 121,258 45,162	1,764,616	46,64? 15,436 19,440 11,272	458,699 10,061 22,207 374,090	52,341	212,059 157,386 11,590 8,341 10,363 10,620	291,447
	Industry	Manufacturing—Jontinued	Leather and leather products. Clone, clay, and glass products. Primary met'd industries. Rebricated metal products. Machinery, except electrical.	Electrical machinery, equipment, and supplies Pringscration equipment. Manufacturing, not alsowhere clustified Manufacturing not allocable	Transportation, communication, electric, gas, and sanitary services	Local and highway passenger transit. Taxicabs Other	Trucking and warehousing. Trucking, local and long distance. Public warehousing and meter freight	terminals. Water transportation.	Transjortation Services	Afrangement of Transportation, except travel agrancies. Travel agencies Other transportation services	Communication. Electric, gas, and sanitary services.	Wholesale and retail trade	Motor whiches and automative equipment. Motor well-thes and automative equipment. Drugs, chemicals, and allied products. Free goods notions and upparel. Orocerice and related products.	Farm product raw materials Electrical gods Harbare, and plumbing and heating equipment Machinery, equipment and supplies Alcoholic beverages	Dumber and construction materials Molesale trade, not elsewhere classified Wholesale trade not allocable.	Retail tradeBuilding materials, hardware, and farm equip-	ment. Bullding materials deslers. Hardware stores. Farm equipment dealers	General merchandise stress Mall order houses Authority mechandising methre opertires Dieter, selling establishments	variety and other general merchandise	Food stores Grocery stores Ment and fish markets Fruit stores and vegetable markets Candy mut, and confectionery stores Retail bakeries Lalry products and other food stores	Automotive dealers and service stations

otnotes at end of tabl

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued [All figure: are estimates based on samples—money amounts are in thousands of dollars]

							4.20			Coefficient	of variation	(Percent) ¹		
Tribut T	Number of businesses	Susiness	Deprecia- tion	Taxes paid deduction	Interest	Payroll	(less loss)	Number of businesses	Business receipts	Deprecia- tion	Taxes paid deduction	Interest	Payroll	Net profit (less loss)
		(2)	(3)	(+)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
A) lessie ani retail frade—iuntinued Refail trade—fontinued		L										1	· ·	
Apparel and acressing stures	57,303	3,408,08	37, 257	67,234	20,407	320,455	313,858	o. c	7.0	9.6	7.01	7.5	70.7	4.0
and the ships of section of the first and sections of the first and sections.	33,205	1,244,237 2,161,743	13,920	26,694	5,652	118,670	110,001	1.3.6	6.6	12.7	25.0	17.7	11.0	16.2
Furnitare, forme Carnishings, and equipment	25,427	5,35%,537	75,802	35,714	38,610	476,188	419,439	10.7	7.8	6.3	0.0	1.7	2,2	6.7
Home furnishings and equipment chires,		DES 238	34, 0 11	19 157	7.545	113,329	94.740	6,4	2.6	1.8	4.6	19.3	22.3	4
except appliances	112464	00.00	10,610	100.63		2 5 5 5 5	2017		2 4	0 0		15.	6 71	211
stones	3, 31	30,557,5	34,34	1 (1 t)		701,74	210,131	0.45 4.0	2.61	2.01		3.6	3.7	1.7
Eating and drinking places. Eating places	150, 24.	7,788,413	212,232	269,694	62,195	1,542,006	335,802	2.10	1,1	1 7 8	3.0	0.1 8.11	10.1	8 5
Uninking placed		2,73-,543	28,974	52,849		290,439	299,539	7.0	7.8	5,3		7.5	5.0	
Liquir stores		3,747,652	23,469	502,00		36,797	180,029	17.8	3.4	1.3		(*)	27.72	
Antique and Secondinary styles foliations:	27,65	137,365	15,537	18,49		53,190	81,417	5.0	4.11	23.1		3.0	12.0	
Fuel and the dealers			17, 45	13,163		55,237	62,347	14.1	g)	2.6		17 no 1	18,4	
FITTERS STORY OF THE STORY OF T		776,573	211,5%	24,459		111,984	75,750	25,0	12.6	5.8		(*)	0.0	
Cited brother and claims Newsstands Detail frade but blockbare classified	3,248	171,547	71, 558	1,451		7,701	17,353	25.5	0.6	7.00		6,1	20.3	7.2
Retail trade nut sil cable		501,216	11,744	EUE, a		41,353	38,868	12.4	17.0	16.6		19.8	19.2	
Wholesale and retail trade not all cable	31,302	<u>:</u>	(F)	<u> </u>		3	77,515	r.	<u>.</u>	<u>•</u>		*	<u>*</u>	r. 0
Finance, insurance, and resl estate	53-1,354	4,463,636	Stea		315,122	551,271	3,131,302	2.3	1.9	1.6	0.1		0.2	т. 5
Finance	-	35,368	1.,525	(+)	22,77	31,205	140,749	3.1	32.7	13.4	(*)	13.6	(+)	33.3
Credit agencies ther Than banks		26,1 "	m		11,311	124,1	421,18	Ġ.	F. 5	27.2	• • • • • • • • • • • • • • • • • • •		15.8	18.3
exchanges, and Services	20,215	464,114	7,953	3,751	14,215	25,847	101,492	5.5	a. 80	0.0	D) 4		27.6	10.9
Security brokers, dealers, and Il tafi m	17,132	318,025	4,887	2,287	<u>+</u>	12,554	61,413	6.6	3.9	8.4	13.2	<u>(*)</u>	3.8	20.4
Commidity contracts brokers and mesters, security and commidity exchanges, and										į				
alijed services		120°21	3, 16t	1,472	5,315	(*)	120°02'	74 C	10.00	17.77		1 -	2	
Insurance agents, brokers, and service		3,254,727	50,164	25,726	395,725	254,136	1,380,093	7.0	3.0	- 60	2.4	1.7	7.1	
Real estate		5,572,314	ý V	104,401	350,195	04:177	3	1 0						
buildings	21,438	532,736	112,648	70,500	134,344	2,513	311,193	11.1	181	2.5	31.2	(*)	19.5	5000
Agents, brokers, and managers		3,441,916	123,	57,701	119,816	17,882	1,310,639	2.5	ສຸດ	9.5	27.3	(+)	(*)	32.1
Subdivided developers		272,482	60	8,460	35,891	(*)	33,968	4.1	20,6	33.1	7.4	17.3	(*)	13.5
Operative Outlooks		4-11.273	17	807°2	22,372	45,436	154,779	2.9	W.	16,9	6,5	19.5	1	0.2
Senvices.	2	42,422,854	.,327,677	389,526	510,051	6,512,330	15,244,117	1.3	2.1	2.2	1.7	6.1	2,4	1.7
Hotels, rooming houses, camps, and other lodg-					750 020	236, 708	131.988	10.3	12.6	11.7	5,1	P, of	9.1	18.2
Hotels		270,756			3,604	48,522	(+)	5.5	9.2	26.6	22.0	24.0	13.3	(*)
Tourist courts and motels	35,546			39,319	076.44 076.44	39,504	(E) (E)	16.7	18.4	12.8	C3 40	19.0	20.8	Œ
(Ther Lodging places			315 311		05,930	1,302,756	1,473,095	2.6	2,0	6.0	ຄ.∵⊃	.1	2.4	2.3
Coin-operated laundries and dry cleaning		535,334	75,144		16,198	73,227	47,288	1.6	5,3	2.5	9.5	12.8	2.00	16.4
Photographic studios	40,810		22, 346	7,364	2,894	32,113	73,461	10.8	3.8	0.5	16,9 10,3	10.6	27.5	m ≈ m ≈
Rarber shops			14,591		3,644	140,230	399,354	3.1	1.8	7.8	2,5	13.7	10.3	1.9
Shoe repair shops, shoe shine parlurs, and hat cleaning shops.						24,880	60,126		4.0	25.7	2.1	34.5	23,4	5,5
Cuntain Service and Jenacolless Gament pressing, alteration, and repair. Cther personal services.	12,246	202,372	3,117	1,637	1,51.	11,802	22,405	7.7	1.9 0.0	27,4	12.7	(+)	3.2	5.5
		_												

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

										Coefficient	of variation (Percent)	(Percent) 1		
Industry	Number of businesses	Business receipts	Deprecia- tion	Taxes paid deduction	Interest	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Deprecis- tion	Taxes paid deduction	Interest	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(†)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
Leryles Onlined Basiness serviors Advertising Cervices to buildings Consulting services.	376,736 19,229 61,949 172,124	3,443,411 494,844 605,672 935,210	166,124 8,577 25,544 24,470	67,186 3,824 14,999 7,742	40,121 2,118 4,454 (*)	635,017 (*) 177,743 59,918	1,189,052 96,162 181,582 414,704	6.0 14.5 9.0 3.1	25.50 14.88	2.0 2.0.0 2.8 2.8 2.9	6.1 10.6 19.0 7.0	3.7 10.0 29.4 (*)	(*) 12.9 0.9	2.88 4.5 6.0 4.5 8.5 4.5
Automobile parking, repair, and certified Automobile parking. For and body repair shops General repair shops The paint and other repair stryis Other automobile services, except repair	167,253 4,131 28,552 87,503 18,378 28,689	1,151,**05 (*) 1,034,847 1,858,243 621,854 565,366	173,595 1,154 24,027 49,361 15,827 83,226	112,291 (*) 28,019 44,163 15,334	45,797 (x) (x) (x) 13,774 5,570 12,232	714,741 (+) 247,013 263,680 111,688 82,602	602,846 (*) 138,304 294,470 109,296	5.50 5.50 5.50 6.50 6.11	(*) 0.2 1.8 0.3 10.5 2.4	၀ ခ ခ ၁ ရ ၂ စေး က ခ ၁ ရ ၂ စေး က ခ က ဆ ၄	(*) 5.5 1.7 15.7 3.8	(*) 1.1 1.7 19.0 8.4	(*) 1.4 2.5 16.7 13.7	(*) 3.2 1.3 4.2 15.2
Repair services, except untomobile Radio and TV repair shops Electrical repair shops, except rodi and TV Reuphilatery and Urmilitie right Other repair services, except automobile	210,664 45,167 24,743 29,027 111,731	2,371,945 524,843 306,752 365,083 1,175,167	88,074 17,14. 9,491 9,959 51,480	42,417 10,349 5,816 7,709 24,543	19,296 3,444 1,547 2,613 11,602	391,840 49,394 39,772 66,894 145,789	545,157 114,559 71,480 (*) 286,050	3.1 1.4 1.2 12.9 2.2	4.7 10.4 16.6 22.0	1.1 10,6 3,6 25,6	2.1 6.0 16.2 6.1	14.1 19.4 35.4 34.1	6.9 0.9 29.7 4.7	12.4 21.5 1.4 (*)
Motion pictures. Production, distribution, and refuted services Theaters.	9,13d	185,373 (+)	8,057 3,169	5,252	(*) (*) 1,263	23,383 (+) 18,345	23£	7.5 28.6 23.9	14.8	1.3 26.9 14.6	26.5 (*) (*)	(*)	2,3 (*) 24,3	:::::
Amusement and recreation services, except motion pictures. Thestrical producers, bands, orchestras, and enternations.	140,000	1,774,71	11:3,45%	41,643	27,363	213,403	95,72**	0.1	p. 1	E E E	3.1	23.1	5.0	19.5
Bowling alleys and billiard and pool parlors. Other amulement and represtion servines	12,357	276,764	18,400	12,199	(•) 18,230	,11,11, 115,721		2,4				(*)	25.2	15.8 21.8
Medical and health pervised Offices of Whysicials and surpensor Offices of Benists and dental Curpensor Offices of ostequilir physicians Offices of ostequilir physicians Offices of chinopper(ors Hoppital) Hoppitals	364,280 156,314 85,324 (*) 14,433	14, F14, 557 7, 421, 557 4, 221, 3 ° 5 265, 15 5 267, 35 (*)	41 - 104 177 - 150 12 0, 353 1 2 1, 312 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	220,286 23,282 4,220 (*)	97,262 32,358 31,750 (*) 5,171	2, (58, 4.23 922, 560 623, clt 29, 247 22, 199 (*)	7,858,282 4,759,087 2,045,253 147,867 131,225 (•)	2.3 2.9 0.2 (*) 15.4	1.6 0.8 2.3 20.2 14.8 (*)	2.1 0.5 11.3 33.6 (*)	1.7 9.8 3.2 22.4 (*)	3.8 (*) 34.7 (*)	2.7 1.7 24.2 24.2 (*)	0.2 2.2 2.3 23.4 16.2
Medical laboratories Danalorio, and convoluction Sanatorio, and convoluction Figure and convoluction for another for any provision inspective for any provision.	2,265 7,864 13,425 63,417 14,256	77, 46-1 204, 0111. 625, 401. 216, 331. 692, 314	1,414 6,541 24,100 2,000 17,102	1,520 3,481 30,243 623 8,254	(*) 337 12,425 (*) 4,403	21,62U 46,15H 262,457 1,7':1 75,123	22,233 96,622 63,325 220,766 254,806	4.6 6.1 5.5 5.5 7.5 7.5		2,6 4.0 4.5 4.2 12,4	6.4 14.4 8.8 29.5 20.4	(*) 1.5 6.7 (*) 21.9	10.0 16.1 1.8 10.3 28.4	7.3 19.9 10.0 10.0 10.0
Other medival servions Legal services Educational servions	24,742 120,726 101,293	267,518 3,461,522 443,563	7, 11, 7 91, 980	2,"45 37,70" 11,722	1,455	201,294 412,295 75,190	145,567 1,438,742 128,06	64 시크 하 프린	10.9 1.0	9.3	29,8	27.0	17.3	5.5
Engineering Services	20,745	714,097 524,680	21,224	13,425	3,671	136,729	244,711	11.5	1.9	0.4	3.6	1.5	22.6 3.2	9 m.
Cerrified public secontant	19,403	400,4062	13,871	7,843	5,301	109,342	225,542	0.0	7.*.7	E. 3	4.4	11.6	19.2	e
SEFVILLES	12,334	717,419	22,422	9,115	(•)	54.01.24 54.91.24	336,222	2.3	3.1	12.0	13.7	7.1	20.2	1 C + 1 C + 1
Nature of busines and a subjection	41,424	456,4714	15,7	2, 141	(*)	46,490	75,220	0.3	1.1	3.6	3*j::	- ×	7.11	4.4

** Estimate to not show separately because of high sampline variability. Hesever, the data are included in the appropriate totals.
This is the Standard levalete approach as a process of the estimate. The standard deviation, when added to and subtracted from the estimate in solutions of the estimate and the estimate of the estimate and the wample and this transfer. But the estimate posterior and a description of the "dample a type and Limitations."

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES
[All Clause are estimates based on samples—money emounts are in thousands of dollars]

					Agriculture,	f restry,	and fishery						Cartrant 1	stru file	
					Farms	ms				uther	1.		General	ral intract.	2
Ith	All industrie.	Total	Total	Field unup farms	Fruit, tree nut, and vegetable farms	Livestork farms	Animal specialty farms	ither farms	Herti- cultural services	agriculture, forestry, and fishery	Mining	Teta	Total	Bulding astruction	Ciber Central Intractins
DISTRESSE UTTLAND LITTUDIED HET DROFTT	(1)	(7)	(3)	(7)	(5)	(0)	(7)	(8)	(6)	(10)	(11)	(14)	113)	(14)	(T2)
Wild Add Wildow	059,441,6	3,126,160	744,120,	1,040,526	138,722	1,514,841	60,678	130,080	58,467	126,466	58,563	735,846	129,936	105,309	24,02
	255,142,062	43,813,48	40,412,788	12,280,322	2,130,000	25,353,436	.53,805	894,725	714,505		1,556,413	23,334,473	4,145,915	1,103,354	1,432,561
	220,792,624	40,894,089	38,495,074	10,426,473	2,000,994	4,716,869	359,867	286, 371	952,554	1,876,756	1,574,208	_	30-1.56	7,082,984	1, 89,418
Tost of sales and uperations, total Inventory, beginnin-us-gener Thermanise purchased That of labor Material and outpiller Ther costs There costs	144, 92, 193 12, 81, 199 103, 61, 598 10, 504, 19. 8, 211, 281 22, 986, 420 13, 453, 497	1,74,620 1,74,620 7,680,340 1,078,959 15,239,063	1, 13, 863 1, 238, 634 1, 25, 110 885, 429 11, 129, 551 1, 138, 306	2,644,555 145,565 330,193 "17,244 243,465 4,279,663 152,215	1,304,793 64,526 43,738 436,929 90,012 733,759 64,171	17,656,523 932,430 6,556,511 1,076,381 4,613,51 1,007,842	25, 001 24, 683 54, 683 54, 727 14, 216 163, 645	730, 791 71,430 126,893 119,129 74,624 339,133	227,217 6,805 77,305 82,486 49,52 18,972	761,097 29,181 469,619 122,944 93,478 80,540 34,665	275,415 4,865 35,141 46,342 33,943 158,945	13,599,843 536,143 4,179,364 7,944,328 3,760,733 2,750,779	6,404,471 1,370,805 1,025,407 1,865,464 1,167,295 319,751	1,28,009 1,238,150 860,635 1,642,520 1,991,371 310,58	998, 34, 11, 287, 113, 287, 113, 287, 113, 287, 944, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 117, 244, 444, 444, 444, 444, 444, 444, 44
ret ro	10,541,292 5,724,447 6,361,634 4,778,410 15,345,261	5,024,280 1,678,546 1,43°,346 2,177,892	4,823,878 1,617,028 1,436,804 ,16.,304	1, 694, 399 601, 377 650, 183 824, 898	228,865 120,303 81,320 111,455	831,697 831,697 6'4,856 1,151,134	,,786 ,013 ,651 11,060	123,756 2,538 21,793 10,664	4,055 18,835 10,757 74,811 55,317	153,347 42,683 37,38 82,777 192,322	143,070 23,041 23,43 44,319 109,726		115,465 138,788 118,468 435,562	111,442 104,975 31,064 37,841 333,836	100,023 33,833 44,1-8 30,84
Insurance Deal and profession fees Domissions Amortication	3,240,35	715,70 50/,1 50/,1 51,24	3.835	875.42°	295 (444)	75.00 P. 1.	143	.5,16.	3,000	40,643 6,736 12,111	19,002 10, '6 1,954	374,183 ,8,428 77,13	118,040 22,603 31,134	8+,019 18,493 7,790	1.00 . 6. 1.00 .
Amortication Pension and profit-sharing plans	100 (10 100 (1)	, 864	4,723	10T	782	1,483	50	3.5	30	1,111	177	11,804	4F.	162	1,41
Employee resert programmores therest but debts but debts between the please of their business deductions.	15,690 362,770 362,770 171,549	,146 ,0254,043 ,1900 ,1900 ,1900 ,1900	201,380 -1,241,380	726,899 726,899 1,253 2,650	1,041 110,747 - 33 703	1,303,115 1,303,115 309 809	12, 104 12, 104 75 75	17.0 18.4 11.1 18.6 18.6	243 215, 218 51,001	72.7 39,448 2,388 489 502,725	1,855 ;1,000 ;,666 100,78 666,752	64,790 195,901 30,047 1,341	19,771 103,273 9, 69 189 10,1,198	15,542 82,621 9,387 0,404	2,44.1 20,45.2 1,184 28: 163,33
Net profit (less luss) Net profit Net loss	34,450,038 41,421,911 6,971,373	.,919,159 .,432,712 .,513, .53	.,417,714 5,761,553 3,343,830	1,853,349 357,326 772,507	125,006 335,635 210,629	637,067	1100,005, 30,672 136,737	1-11,040 1-4,000 14-,052	192,746 205,845 13,199	309,199 465,314 156,115	117,795 223,554 241,349	3,737,540	8,13,513 937,854 114,341	680,370 77,996 42,626	143,143 164,858 21,15
								_							
Number of businesset	6,789,332	1,726,428	1,60%,06%	675,430	76,249	782,358	13,462)6, 160	7+.0 * 657	72,306	33,184	11,054	10, 30	85°, L4	19,00t
Basiness receipts. Business Jeductions total	182,076,447	7,061,148	30,345,629	10,174,118 192,192	1,780,291	18,257,773	16,.93	680,094	668,412 463,067	1,929,919	1,085,31"	1,19",393	8,044,071	50,86,03	1,245,984
	122,327,130 10,318,135 91,040,714 8,628,499		16,730,517 787,170 ,014,054 1,607,393	*	869,293 4,943 38,653 294,050	11,380,254 614,413 4,55°,123 624,188	104, 35, 15, 784 36, 621 10, 965	388,902 27,082 118,371 78,868	204,933	21,414 21,414 388,707 99,348	187,282 3,910 26,283 34,481	nu e.	239,640 239,640 11,1,1,1	23, 643, 45 31,736 1,05,490	110,000
Material and supplies Other Less: Invertory, end-of-, est	6,999,353 16,490,851 11,150,467	706,051 975,430 975,4379	578,947 19,819,241 376,289		62,122 474,306 4,781	301,154 5,959,198 677,022	4,870 51,6.9 11,535	33,484 172,010 44,513	15,875	69,600 22,331	100,397 2,839	3,341,819 ,338,643 ,446,203	1,828,387 1,828,387	1,693,254 1,693,334	1.49,3°8 1.3°,1133 6,73
Depreciation Takes Retails Repairs Salaries and Wages	7,438,168 4,483,791 2,364,375 5,441,302 14,048,700		,005,230 1,047,739 981,077 1,404,277		133,645 67,101 59,094 69,422	1,639,439 513,698 406,842 699,100	14,513	25,632 12,950 26,220	39,768 16,363 8,762 23,746	104,324 34,691 30,445 64,368 174,920	75,395 35,151 21,672 29,622 75,863		172,872 11,11 11,11 18,814 13,92	20,e	20. 5. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.
Insurance Legal and professional fees Commissions Amoritanion Fension and professional plans	2,600,160 586,681 1,320,619 19,011 66,761	509,369 7,823 12,736 12,23 788,	460,426 - 92 1,447	198,690	28,608	219,704 - 50 987	.,543	10,881	17,500 1,950 1,950 42 30	31,418 5,392 10,786 1,110	13,7% 6,201 1,593 1,6	329, 14. 48, 30. 65, 54. 115, 303	100,931 17,4 5 29,444 32,	13,837 13,837 11, 11,0	.8,01: 3,418 1,83 120 1,443
Employee benefit programs Interest Bad thets Depletion Other business deductions	146,123 2,583,438 257,587 108,096 18,139,044	3,390 1,266,713 2,047 2,210 432,079	1,934 191,000,1 1,879 3,980	354 457,234 - 1,206 1,509	50,022 50,022 11 303	1,255 710,056 504 1,998	7.5	72 13,735 83 152	804 5,779 174 2 2 87,812	652 25,743 1,873 329 340,480	14,373	78,155 144,423 20,836 1,291 1,73,259	71, 158	13, 11. 57, 164 57, 164 360 430, 180	3,(41 14,420 94 253 133,563
Net profit.		6,432,712	5,761,553	. 2,557,326	335,635	.,683,911	30,675	154,006	205,845	465,314	223,554	3,737,40	93, 854	7., 196	164,8-8
Footnote at end of taile.															

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued
TSures are estimates based on sample --maney amount, are in thou ands of oblice

[A] Tigures are estimates based on sample...maney smooths are in thou apis of Johlang

			Contr	Contract construction—Continued	tion-Conti	nued					Manufacturing			Transportation, communi-	don, communi-
			Special	al trade contr	contractors									ration, electric, gas and samitary services	tric, gas, services
Item	Total	Plumbing, heating, and air	Painting, paper- hanging, and decurating	Electrical s	Masonry, stonework, and plastering	Carpenter- ing and flooring	Contractors, not elsewhere rlassified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publiching, and allird industries	Machinery, except electrical	Manufac- turing, not clscwhere	Total	Lucal and highway passenger transit
FIGURE THE THE NAME WITH THE PARTY OF THE PA	(16)	(17)	(13)	(19)	(50)	(12)	(22)	(23)	(54)	(25)	(20)	(27)	(32.)	(53)	(30)
umber of tueinteses	562,525	62,153	103,197	45,827	44,013	182,437	124,898	43,385	184,019	197,697	30,528	20,446	38,584	300,158	50,4448
usiness recripts	13,315,021	20 12012	1,444,499	1,575,960	1,424,994	0.1°002°7	4,049,817	823,537	€\$6€JZ6€3	1,559,714	902,439	7.05,731	3,750,079	7,124,099	562,013
usin cs deductions, total	10,790,8.5		1,056,035	\vdash	1,161,810	1,546,542	2,460,623	671, 57.	6,182,698	1,427,193	66,39.	610,630	3,378,083	6,128,841	6. 6 977
Cost of sales and operations, total Inventory, legiming-dryens Marchandise purchased Cost of lator Material and supplies Other costs. Less: Inventory, end-dryen	6, 771, 741 (20, 768 (, 966, 979 1, 845, 551 1, 743, 906 311, 297 216, 760	1,582,677 %b,455 919,863 286,485 289,46	584,547 8,735 124,082 242,300 172,126 47,117 9,813		735,863 18,818 164,202 278,183 241,997 40,778 8,115	985,771 15,506 315,428 286,472 273,983 107,116 12,734	1,349,487 47,223 670,480 532,454 556,191 190,393 47,254	423,471 20,074 121,281 73,110 151,163 72,187	3,774,168 328,808 2,203,708 904,389 442,825 269,714 375,276	640,295 48,877 329,701 161,875 73,479 81,145 55,282	417,499 23,137 115,431 119,882 87,614 54,027	3172, 543 26, 906 1153, 114 1145, e05 46, 367 31, 334	,343,831 ,229,788 1, 65,448 477,027 ,34,865 98,008	1,519,834 42,769 664,095 338,284 113,490 395,604 34,408	70,31 5,520 11,715 33,636 9,31 10,15
Depreciation Taxes Fort Port Port Part Part Part Part Part Part Part Pa	411,015 281,50 140,006 195,187 1,254,906				29,225 33,192 10,449 11,650 182,481	4.,725 28,797 16,076 16,845 171,547		24,974 12,261 7,520 13,091 63,860	322,621 157,862 143,953 160,052 550,748	142,117 42,840 24,174 100,177	38,970 20,123 30,468 7,192	36,074 16,652 20,152 6,094 52,434	105,460 78,247 08,649 46,186	676, 361 296, 772 198,048 623,473	10,41° 18,84 14,53 46,408 92,350
Insurance Logal and profussional feec Commissions Amortication Amortication					23,289 3,190 1,040	29,347 4,116 8,306 1,736		11,988	114,577 22,512 56,141 1,579 2,801	40,724 3,176 3,899 113	10,620 3,369 10,171 294	12,310 2,984 5,397 38 190	50,923 12,983 32,74 829 1,431	294,149 19,957 78,093 2,55	35,210 1,553 10,130
Employee henefit programs Interest Bad debts Oppletion Oppletion	2,1			5,641 8,135 .,422 -	7,823 6,258 1,712 20 20 112,841	4,704, ,367, ,280, 11, 223,414	13,269 43,486 6,840 332 411,078	765	9,915 69,875 11,455 782,357	1,022 (2),708 1,638 1,191 242,428	1,53% 9,113 2,113 134,706	7,927	, 330 24,230 5,405 213	9,166 131,581 1,841 1,841	101 05.48
ut profit (less loss) Net profit Net loss	,524,196 ,633,287 109,091				263,184 270,654 7,470	660,617 672,337 11,720	589,164 644,715 55,551	151,960 166,349 14,439	745,285 872,450 127,000	132,171 164,354 32,233	136,047	92,121 108,851 13,730	381,996 448,517 00,521	995,258 1,166,799 1'1,541	115,034 132,028 16,994
BHCINECSEC WITH NET PROFIT	505,356	53,394	916 (46	160,86	41,519	172,290	103,744	3.,031	132,150	34,729	066,112	14,864	191,16	235,207	06,74
usiness recoipts	1,,402,387	2,438,353	1,374,139		1,330,413	2,113,724	3,632,376	750,935	6,048,270	1,289,330	797, 209	634,079	3,34,652	1,082,79	70E °, 57
usiness deductions, total				$\overline{}$	1,059,764	1,441,389		584,536	,175,320	1,134,976	145,481	7.25,22.8	48,79,135	4,415,930	
Jost to sales and operations, post- Invertory, legitants-of-jear Material sud supplies Other costs Loss: Invertory, end-of-jear	188,744 1,481,351 1,690,604 1,597,767 443,999 125,341	1	7,546 1117,286 222,333 162,098 -5,697		241,851 223,555 36,924	274,526 13,933 276,420 274,376 258,743 91,583	1,71,299 37,401 595,086 470,302 508,803 158,093	1/3,453 10,235 10,4609 67,018 133,254 10,958	3,190,890 267,579 1,, (0.3 762,917 373,953 216,347 306,109	29,005 29,005 119,703 6,672 61,442 33,689	250,020 27,528 27,539 27,539 27,539 27,539 27,539	1,497 1,497 1,497 1,463 41,461 25,873	194,843 1.02,843 1.02,072 198,789 27,555	15, 15, 15, 15, 15, 15, 15, 15, 15, 15,	10, 10, 11, 455 11, 45
D preciation Takes Route Route Route Route Salaries and wayes	343,373 ,53,790 117,369 162,275 1,133,576	48,759 53,304 15,759 15,680 197,512			26,423 29,916 9,444 11,079 166,085	41,187 27,206 14,634 16,070 159,568	168,069 80,120 5",491 102,136	19,290 10,539 8,435 4,435 7,408	254,499 132,597 114,977 132,419 476,733	111,872 33,722 18,631 82,739 130,342	31, 597 11, 082 20, 103 20, 103 0,401 72,71	29,204 14,183 15,969 5,099 4,565	82,026 57,610 43,610 38,180 38,180	503,253 .40,148 115,50 4 5,33 4 5,33	35,448 13,440 11,531 31,31 64,3
Insurance Logal and professional fees Commissions Morritation Pencion and profit-shariw plans	414,675 29,711 33,229 44, 10,606	39,521 5,692 2,598 2,598 11,251			21, '94 2, 391 1, 640	27,911 3,705 8,79" -	76,040 8,563 17,772 3,517	9,935 1,338 .,944	94, 4. 15, 988 50,743 1, 361	32,060 2,184 7,412 1,4	9,244 10.0 10.0 10.0 10.0 10.0	10,040	10,250 10,250 . 3,986 00	1, 939 14, 15, 10, 11, 11, 11, 11, 11, 11, 11, 11, 11	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
Employee benefit programs Interest Rad debte Pooleties	39,856 66,853 17,141 668	10,646		5,634 7,590 3,322	1,560 1,560		30,832	748 780	8,14 52,744 8,491	878 18,329 989	1,450 (1) 1,459 1,459	1,72	00, 11, 100, 120, 12	1.25	7 13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
or per control of the proof of	1,124,	197,602	161,141	104,580	107,760	₹ 6	350,376	84,117	67.5.330	200,742	109,53	108,401	20th,043	1,18,329	5,74.
Footnote at end of table.	J														

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued
[All titus are onlinetheleast or sought — For amount are in the sand of bullary]

437	ch thi, gas, so.	, andtar,											
					WDC	wholesale trad.				ä	Retail trade		
	-th-		Tetal		Graning And	Farm	Machiner,	Other		Building materials,	General		stores
	tation retained	Servines		T tal	relates preducts	62	quipplies	wholesale trade	Tutal	hardwar', and larm equipment	Total	selling establish- ments	other general merchandise stores
	(35)	(60)	(34)	(35)	(36)	(35)	(38)	(60)	(07)	(41)	(25)	(43)	***)
	3, 154	806,11	2.01.111.	318, 5 %	37,477.6	11,545	In6 49.	208 (25)	1,764,616	879.645	669 6857	374,090	84,609
		44, 41	120,143,547	43,880,319	0,318,744	4,189,106	_	11,902,189	670, 181, 299	4,824,941	,123,784	1,500,el·	3,6 3,169
	_			21,923,104		4,11t,110			.86,305,39.	4,94,564	4,7.4, 36	1,3 2,693	5,391,843
Fort of return and operations, total. 165,029 I sentup, septualis -d., of the forther decision of the	41, 14 24, 14 15, 15 16, 15 16, 15	70,408 47.4. 35.13.		18,2 11,103 1,216,048 1,212,080 1,244,056		3,844,163 188,177 3,711,512 18,859	132,991 122,905 386,543 26,350		69,131,931 8,333,891 0,777,536 1,777,286	3,632,590 1,023,788 5,409,033	3, 178, 91. 610, 004 3,409, 306 56, 910	877, 74% 73,915 90,792 20,635	2,701,231 536,089 2,518,514 34
	_		1,121,891 1,184,027 10,429,477	224,998 636,025 1,88,74		12,524 108,188 190,097	31,633		881,839 1,520,716 8,941,333	43,694 19,115 1,068,304	58,394 103,586 659,223	33,673	682,110
fito and a get			1,51-,46. ,009,236 ,117,687 eve,157 ,122,341	. 50, 194 . 50, 194 . 009, 318 128,488 31, 368		11,294 11,790 8,013 15,670	24,335 17,594 24,360 .,480 80,465	17., 47.4 17.0, eval 191, 090 78, 87.7 487, 702	1,221, 14 1,761,753 1,957,750 561,916 6,350,689	83,581 42,791 42,960 306,11	94,373 76,799 83,612 31,231 10,845	25,74 12,570 24,582 10,441 15,528	2,629 29,030 20,590 195,31
			490,000 220,840 400,270 , 12,	139,304 39,814 177,1110 1,361 3,615	2114 2,547 1,107 118	11,43 1,881 6,637 174	11,746 3,478 12,417 41 279	90,994 22,258 137,849 1,032	41, '51 189,981 27,77,713 8,581	48,69¢ 1,368 8,106 93	3+,127 8,567 2,588 550 550	8,148 164 167 90,087	11.00 11,419 31,901 59 26.
_ H _ E	1, 19,074 1, 19,074 1, 19,074 1, 100,01	1 0 0	40,504 612,905 137,11 1,46 1,46	6, 144 219,016 11,800 21,3	1,830 10,441 4,081 11	19,145 ,066 11,628	545 8,544 3,723 55 151,879	4,246 60,674 27,069 387 1,091,931	502,153 502,153 148,429 968 5,520,845	2,85% 36,198 16,525 112	94. ,638 ,638 ,449 ,294	23.453	2, 12, 185 1, 185 1, 185 1, 185
Net profit (lucs lost) Tip, luck profit (lucs lost) Sch.) Net profit (lucs lost) Net lost (luck luck luck luck luck luck luck luck			1,957,817 1,185,391 1,227,70	1,926,815 2,152,590 19°,75	268,470 281,331 12,561	88,062 11,066	182,239 202,046 19,807	1,433,110 1,581,151 148,041	5,423,487 6,430,956 1,007,469	312,277 351,563 39,286	359,198 529,615 170,419	127,922 251,453 123,531	231,2°6 2°8,1e4 4°,888
BUCINIOSE WITH HEE PROFIT	14.5.4.1	16,300	1,486,106	240, 905	33,029	8,910	23,422	177,438	1,222,890	36,787	254.157	200.28b	for ev
ĵ		-	10', 986, ''0	21, 356,632	686,186,	3,630,304		10,984,828	84,173,980	4,398,976	4,363,428	1,160,899	3,204,205,6
				_		3,325,814 3,325,814 140,885			77,243,024 61,114,825 7 008 739	3,275,392	2,984,360	909,446	2,924,365
		21,457		15,724,858 220,616 190,742	4, 400,150	3,209,525 17,220 11,701	25,276 25,276 28,741	6,807,088 145,741 117,210	58,336,380 1,31°,625 752,789	3,155,433	49,500 49,500 44,076	552,743 18,051 24,906	31,240
						93,388		731,251	1,335,317	e4,926 951,413	87,825 515,489	23,420 21,755	493,734
Operation 1,1,1,1,2,1,2,1,2,2,2,2,2,2,2,2,2,2,2,2	12, 912 11, 742 13, 13, 270 13, 12, 506 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	77,215 13,562 13,582 16,381 15,1309	1,24),388 1,734,172 1,811,861 575,101 6,280,216	225,457 203,364 176,566 108,452 703,953	42,056 27,908 22,498 23,149 147,310	17,097 9,074 6,004 12,550 45,356	21,228 15,836 20,337 6,775	146,076 151,046 127,727 65,978 438,592	498,340 1,515,791 1,625,031 462,422 5,531,708	44,253 15,093 36,030 19,124 277,779	53,369 62,374 59,795 25,177 179,510	16,321 8,06. 11,208 7,824 13,780	5,048 4,812 48,587 11,353 105,30
Insurance 177,702 Degal top 109,119 Commission 109,119 Commission 109,119 Abortination 109,119 Petrison 109,119 Petrison 109,119 1		13,792	766,005 190,855 344,663 7,175 11,55	123,311 28,788 125,127 1,13	22,702 5,058 20,006 118	10,341	10,730	79,538 18,916 123,707 962	635,559 159,695 181,840 6,001	6,362 6,362 93 93	2",190 5,410 56,682 253	26,932	79,620 49,289 29, 50 49
:::	- 4,		35,184 473,953 150,596	5,086 75,821	1,720 8,917	15,545	497 7,340 2,333	3,727	28,593 387,271 120,582	27,985	790 19,524 4.767	3,869	15,457
36	08		1,034	383	171,381	365,16	126,200	373	566	11.	333,747	30	147,518
Het profit	109,984	101,698	7,185,597	2,152,590	281,331	88,062	202,046	1,581,151	6,930,956	351,563	529,617	251,453	78,164

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued
[All finances are ertimates based on sampled-money amounts are in thousands of dollars]

1,501,774 179,884 1,510,178 12,715 11,940 10,995 175,44 Wholesale and retail trade not allocable ,547,739 ,151,473 ,c.31,495 ,103,975 ,149,923 ,124,773 7. 2, 303 7.48, 675 138, 675 124, 640 104, 134 104, 521 114, 521 114, 521 116, 521 116, 521 116, 521 116, 521 116, 521 153,746 158,117 21.,002 22,704 24,074 25,303 63,576 21,595 40,597 498 1,154 35, 1,702, 70,005 17,302 35,500 660 1,150 41,843 797,040 547,018 401,743 106,723 379,334 11,214 7,447 22,177 185,754 10, 324 12,713 37,288 5,895 25,583 2,834 20,484 3,24 21,908 6,03± 1,148 1,58± 1,58± 12 Antique and second-hand stores 292,119 12,137 12,137 12,137 2,480 10,487 316,012 23,467 64,502 6 ,328,752 265,870 ,327,110 ,4,401 ,4,201 10,475 286,813 21,603 63,844 38,557 9,941 111,000 24,323 16,584 6,289 646 670 350 21,274 14,808 5,800 640 7350 1350 4,634 1,702 1,702 1,702 191,424 Liquor 427,244 427,244 427,244 19,438 19,215 441,257 26,452 46,251 47,434 10,744 10,744 1,845,993
400,230
1,799,500
21,233
11,433
16,500
409,108
28,579
52,848
52,548
51,544
11,581 Drug and propri-tary stores 22,218 24,281 7,500 1,902 72 72 359 22,843 6,°20 1,72 6. 2,739,543 20,528 310,008 1,935,000
11,935,000
11,000
11,000
128,000
18,679
117,640
117,640
117,020
117,220
117,220
117,220
117,220 624,607 100,539 100,539 45,020 45,020 17,214 17,214 17,214 14,124 14,124 41,427 41,427 307,545 15,247 Lrinking places 46,762 13,340 727 424 234 1,138 35,501 2,201 71 331,493 1,480,348 70,723 34, 561 111,222 24, 2 2,4, 2,4 1,129 27,170 1,144, 1 3,150,54" 301,157 4,160,091 12°,454 3,553,135 339,4°9 146,451 101,518 101,518 1,467,457 96,279 276,400 121,470 82,157 86,650 212,232 257,502 315,810 104,581 ,202,501 101,237 220,117 248,847 63,929 7,784,413 7,160,077 184,889 866, 197 130,14; 54) 3,420,313 710,902 3,155,585 141,801 72,400 102,289 702,300 Furniture, home Furnishings, and equipment 85,427 21,921 10,712 31,037 257 267 2,342 38,010 17,700 2 242,368 2,040,874 2778,014 2,778,014 101,012 102,012 104,012 104,010 64,171 84,270 84,271 84,200 44,020 44,020 44,156 22,128 22,128 183 183 183 184 184 184 184 184 184 184 4,640,098 4,022,474 Appar.l and seressory stores 37, 257 07, 234 121, 45 12, 24 270, 310 834, 724 834, 724 1 10, 361 70, 1083 7, 344 37, 346 825, 858 23,027 2,709 3,340 714 2:12 196, 237 190, 453 190, 457 191, 317 191, 317 191, 327 191 ,0'4,222 404,080 3.4,181 trade 45,193 5-,301 44,822 12,952 244,885 501,448 320,837 70,824 55,493 82,848 82,848 2,4 11,523 400,317 2,420,700 00,425 40,583 04,041 500,003 36,003 42,087 34,301 14,507 177,646 41,690 170,983 3,547,163 25%,040 and service 1721,556 1411,910, 1233,141, 92,083 112,771, 112,771, 227, 174 227, 133 724, 133 72, 034 27, 27 27, 27 33,30. c,01. 23,552 217 4114 43,457 15,475 44,013 501,086 227,113 28,32 7,77 ¢ 26,140 223 313 39,214 47,677 37,24; 43,737 204,118 Motor vehirle dealer 21,424,624 313,627 203,815 714,366 1,781,41 212,641 370,420 524,974 104,970 1,019,314 7,700 110,348 40,205 77 1,148,530 124,594 45,320 41,579 3.3 1,569 201,447 1,011,053 Tetal (44) 1,000,000 1,000,000 00,000 00,000 00,000 00,000 00,000 74,700 18,000 18,000 18,000 43,235 4,207 21,541 22,013 21,935 1,637 1,441 707 1,441 45,425 Other food steres 12,777,148 761,164 12,33,765 34,425 47,121 77,781 137,120 234,781 107,120 1 1,202,723 744,977 1,210,701 78,772 43,920 88,758 842,507 157,386 113,846 203,421 141,846 29,203 500,353 3,728 23,728 3,728 572 ocery ares Gru 180,420 281,43 247,520 41,43 11, 292 24, 338 24, 338 11, 24 11, 24 12, 625 110, 688 1173 743, 734 214, 940 141, 171 101, 247 187, 310 151,441 246,521 216,020 77,272 765,005 20, 50 24, 41 20, 42 20, 10 20, 11 212,059 Total Werthandir-purcharro Coot of Baber Muterial and oupplies Other most. Less: Inwintory, indepty or D preciation

Takes

Takes

Repaire

Salarice and Magnin Just of Salos and operation, tital
Meretany beginning-of-car
Meretand be purchased
Act of labor
Meterial and capilise
Auterial out Employee born fit program. Interest Red Jubit. Incurance Control of C Am a. Pracipts..... BUCINGSE WITH THE PROFIT

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		•	Finance,	e, insurance	insurance, and real estate	ate					Services		
			Trighter			Real estate				Hotels, room	rooming houses, c	camps, and othe	other lodgings
1,440	Total	Finance	agents, brokers, and service	Total	Operators, except developers, and lessors of buildings	Lessors of real property other than	Agents, brokers, and managers	Other real estate	Total	Total	Tourist courts and motels	Trailer parks and camps	Other logging places
DISTANCED LITTL AND ATTHOUGH AND BOOKED	(61)	(20)	(FO)	(40)	(65)	(99)	(67)	(68)	(69)	(04)	(11)	(72)	(73)
Number of businesses	756,882	33,305	191,047	364,002	21,438	24,251	281,195	37,118	2,592,524	101,882	35,100	35,598	31,184
Business receipts	9,463,636	626,591	3,264,727	5,572,318	532,736	55,335	3,441,816	1,542,431	42,422,854	1,909,877	939,928	519,063	450,886
Business deductions, total	6,432,334	485,842	1,878,634	4,067,858	564,358	66,528	2,131,177	1,305,295	27,178,737	1,777,889	854,199	503,090	420,600
Cost of sales and operations, total Liventory beginning-of-year Merchandise purchased Cost of labor Material and supplies Other costs	1,797,825 134,494 680,772 102,475 176,964 842,777	223,134 13,124 175,415 2,922 1,781 41,912	420,206 688 130,394 19,123 9,062 261,661	1,154,485 120,682 374,963 80,430 166,121 539,204	44,829 6,035 8,086 5,027 10,410	4,846 1,905 1,402 1,402 1,075	299,141 25,632 150,021 9,527 16,587 130,338	805,669 89,015 214,951 64,474 138,049 388,173	7,864,754 494,501 3,601,321 1,666,573 1,506,167 1,117,932	341,911 21,769 243,615 34,842 40,706 24,666	112,554 4,877 72,006 15,024 17,906 8,007	115,849 12,339 92,225 7,975 10,365	113,508 4,553 79,384 11,843 12,435 10,028
Depreciation	364,060 196,150 229,389	11,525	66,189 25,726 89,429	286,346 164,428 121,326	112,648 70,500	16,536	123,403 57,701 90,280	33,759 26,122 14,309	1,827,677 889,526 1,852,448	289,769 140,324 52,146	145,814	99,100 39,319 8,200	44,855 28,123 17,926
M-pairs Salaries and Wages	106,844	36,343	235,015	1777,466	25,467	1,111	37,861	62,533	4,845,507	201,866	115,812	31,529	19,382 54,525
Insurance Legal and professional fees Commissions Amortication Pension and profit-sharing plans	99,439 68,749 678,930 5,217 2,705	4,196 8,319 7,393 151 98	32,072 14,134 199,319 2,565 1,726	63,171 46,296 472,218 2,501 881	16,200 4,962 6,384 1,593	2,420 216 14 20	32,449 28,766 410,524 595 698	12,102 12,352 55,296 293 133	674,303 288,972 196,466 9,109 31,450	54,163 10,825 3,332 342 139	25,650 4,864 1,428 78 57	14,366 4,004 1,240 177 81	14,147 1,957 664 87 1
Employee benefit programs Interests End device	5,036 395,920 53,134	363 28,796 17,345	2,589 28,926 23,024	2,084 338,198 12,765	991 134,044 1,423	9,803	589 119,816 7,064	498 74,535 4,146	30,109	1,114	895 86,103 1,607	76 44,970 242	143 19,714 570
Depletion	349	182 120,808	723,698	81 1,135,457	977,776	6 14,636	33 833 , 902	192,473	7,558,589	436,376	11 217,182	114,196	104,998
Net profit (less loss). Net profit Net loss.	3,031,302 3,428,997 397,695	140,749 198,639 57,890	1,386,093 1,432,506 46,413	1,504,460 1,797,852 293,392	132,122 51,217 83,339	11,193 10,589 21,782	1,310,639 1,440,816 130,177	237,136 295,230 58,094	15,244,117 16,274,667 1,030,550	131,988 263,739 131,751	85,729 134,184 48,455	15,973 72,310 56,337	30,286 57,245 26,959
BUSINESSES WITH NET PROFIT													
Number of businesses	454,405	22,183	166,260	265,962	בנניננ	10,957	3 060 700	28,245	2,045,553	58,207	20,750	17,544	19,913
Business receipts	269,916,69	220, 150	Del. (851.66	4,049,007	118,862	35,940	067.40au.4c	150,665,1	29,484,263	1,396,772	C91 687/	5/2,120	341,235
Business deductions, total	4,885,895		1,596,684	2,851,715	208,594	25,356	1,619,974	167,4799	23,209,896	1,133,033	186,583	265,062	283,990
Cost of sales and operations, John Chromotory, loginning, Octyon. Merchandise purchased. Cost of labor. Material and supplies Other costs.	1,435,403 107,147 554,121 82,908 140,700 657,153	160, II.4 9,029 128,349 2,762 1,606 26,896 8,528	379, 346 272 118, 946 18, 584 8, 577 233, 324	895,943 97,846 306,826 61,562 130,517 396,933	23,083 2,452 4,150 3,587 9,810 7,554	3,383 1,894 279 772 438	220,518 21,764 115,020 6,785 12,420 87,142 22,613	648,959 73,630 185,762 50,911 107,515 301,799	6,904,532 401,106 3,122,644 1,481,249 1,338,425 984,550 423,442	21,445 8,769 154,744 21,072 27,403 11,460	67,855 2,232 41,485 8,187 13,384 4,708 2,141	65, 338 51, 213 51, 213 6, 218 6, 218 3, 576	81,252 81,237 62,046 8,447 7,801 3,176 3,176
Depreciation Taxes Taxes Rent Rent	223,342 105,225 171,293	7,783	59,276 23,597 81,868	156,283 77,219 77,013	42,781 24,469 6,203	6,684	84,884 33,219 59,982	21,934	1,378,347 751,396 1,598,310	165,644 90,161 40,682	96,608 49,050 21,537	44,376 23,099 4,145	24,660 18,012 15,000
Salaries and Wayes.	362,154		217,641	114,862	7,767	176	57,204	49,715	4,398,467	149,490	87,687	21,047	40,756
Insurance Legal and professional fees Commissions Amoritantion Amoritantion Pension and profit-effacing plans	71,351 43,991 613,303 3,089 2,491	3,373 5,590 5,714 29	29,037 11,478 184,723 2,543 1,724	38,941 26,923 422,866 517 683	6,894 1,383 4,595 348	178	22,366 19,778 367,964 85 85	8,903 5,606 50,300 84 131	580,687 255,756 167,700 6,432 30,556	33,495 5,941 2,401 228 95	17,241 3,005 1,070 72 35	7,592 2,052 777 108 60	8,662 884 554 4.8
Employee benefit programs Interest Bud debts	3,436 179,430 32,912	13,385	22,800	780	93 513 412	4,510	459 62,101 4,507	228 37,121 2.995	28,063 352,601 37,165	887 79,624 1.714	687 52,612	17,486	124 9,526 34.5
DepletionOther business deductions	1,576,383		86	840,993	36,570	3,896	661,269	139,258	1,120	290,161	154,968	63,395	- 71,798
Het profit.	3,428,997	198,639	1,432,506	1,797,852	51,217	10,589	1,440,816	295,230	16,274,667	263,739	134,184	72,310	57,245
Footnote at end of table.													

Table 2.2 - INCOME STATEMENT FOR SELECTED INDUSTRIES --Continued
[All figures are extimates based on samples--money amounts are in thousands of dollars]

							Ser	Services-Continued	ned						
			Personal	l services				Business	services		Aut	tomobile park	Automobile parking, repair, and services	and services	
lten	Total	Coin- operated lawidries and dry cleaning	Other laundries and ury cleaning plants	Beauty	Barber shops	Other personal services	Total	Services to buildings	Consulting	Other business services	Total	Automo	Automobile repair s General automobile repair shops	shops A Other a automobile s repair	Automobile parking and other services
to the control of the	(72)	(75)	(46)	(77)	(84)	(64)	(80)	(81)	(82)	(83)	(%)	(82)	(98)	(82)	(88)
NUMBER OF BUSINESSES	536,392	41.8°62	47,025	210,945	115,592	132,935	376,736	676,19	102,124	212,003	167,253	134,433	87,503	46,930	32,320
Business receipts	5,428,608	535,384	1,167,628	1,873,997	798,275	1,553,324	3,943,411	605,672	935,210	2,402,529	4,151,905	3,519,950	1,858,249	1,061,701	631,955
Business deductions, total	4,455,513	94,0,887	989,728	1,409,660	398,921	1,169,108	2,754,359	424,090	520,506	1,809,763	3,544,059	2,977,880	1,563,779	1,414,101	571,179
Cost of sales and operations, total Inventory, beginning-of-year Merchandise purchased Cost of labor Meterial and supplies Uther costs Less: Inventory, end-of-year	1,408,027 74,318 443,709 454,340 336,513 175,347 83,200	85, 907 1, 659 19, 776 27, 415 24, 639 8, 987 1, 629	331,308 4,71 48,050 1149,537 80,065 62,988 4,003	414,346 14,182 89,771 187,266 126,072 11,432 14,377	64,309 987 5,379 40,635 15,761 2,633 1,026	512,097 57,519 280,793 59,487 86,916 89,607 62,225	901,899 27,817 275,372 240,609 149,133 232,759	136,085 1,220 0,304 80,390 36,755 12,756	119, 960 3, 968 55, 943 12, 244 14, 662 37, 792 4, 649	22, 629 213, 125 213, 125 147, 975 97, 716 182, 211 17, 802	2,075,058 141,290 1,435,421 311,570 258,819 74,942 146,984	1,899,684 137,619 1,335,589 280,526 232,590 55,511 142,151	1,010,112 74,949 771,924 105,972 112,037 29,427	883,572 62,620 563,665 174,554 120,553 26 084	175,374 3,671 3,671 99,832 31,044 26,229 19,431 4,833
Depreciation Taxes Ruth Repairs Explication wages	308,909 158,150 404,948 34,340 842,416	75,144 14,882 55,004 24,e40 45,812	67,262 38,175 51,611 72,720 200,510		19,591 16,229 88,611 5,815	82,066 35,597 68,126 22,336 106,921	166,124 67,185 140,200 48,125 394,408	25,544 14,999 10,120 8,4e7 97,353	24,470 7,742 41,439 4,929 47,674	116,110 44,445 88,641 34,729 249,381	173,595 112,291 143,579 57,545 403,171	89,215 87,581 84,064 26,409 340,855	44,361 44,163 43,796 15,192 15,192	39,854 43,418 40,268 11,217 183,147	84,380 24,710 59,515 31,136 62,316
licurance Legal and professional fees Commissions Amortisation Pension and profit-charing plans	92,385 24,933 43,502 2,416 1,321	170,541 170,541 170,541	27,650 5,302 3,498 265 42	22,072 9,410 10,472 516	5,486 2,312 8,230 151 220	25,136 6,021 12,034 673	56,825 28,535 53,929 1,326 2,120	16,761 2,525 1,858 1,858 51	6,940 10,725 10,408 199 381	33,124 15,285 41,003 1,076 1,378	76,447 13,241 13,315 682 1,690	60,843 10,674 8,388 313 1,169	29,241 5,205 2,309 87 508	31,602 5,469 6,079 226 661	15,604 2,567 4,927 369 521
Employee benefit programs. Interest Bad debts Depletion	3,058 65,990 4,978 335	269 16,198 240	1,055 17,350 1,106	656 11,498 618 124 290 873	3,644 86	887 17,300 7,928 211	2,171 40,121 12,955 12,955	890 4,454 930 103 200	359 11,007 6,347 90	916 24,000 5,672	3,204 46,797 10,617 67	2,863 27,731 9,232 67	1,076	1,787	341 19,066 1,385
Net positi	1,473,095 1,578,524 105,529	47,288 71,739 24,451	177,900 177,900 174,652 16,752	464,337 487,758 23,421	399,354 403,802 4,448	384,210 420,673 36,457	1,189,052 1,352,916 1,53,864	181,582 190,066 8,484	414,704	592,765 691,612 98,845	502,846 502,846 55,078 53,232	542,070 542,070 574,200 36,130	234,470 317,663 23,193	247,600 260,537 12,937	60,776 60,776 87,878 27,102
BUSINESSES WITH NET PROFIT Number of businesses	455,170	18,323	37,857	186,704	109,284	103,002	292,470	53,662	77,179	161,635	131,162	110,642	70,753	34,889	20,520
Business receipts. Pusiness deductions, total.	5,424,089	404,491	1,050,736	1,744,214	765,734	1,458,714	3,624,835	573,887	391,208	2,188,502	3,765,800	3,265,358	1,697,826	1,567,532	500,442
Cost of sales and operations, total Inventory, beginning-of-year Merchandise purchased Ost of labor Material and supplies Other costs Less: Inventory, end-of-year	1,250,943 73,283 406,408 404,920 295,550 155,060	59,951 14,39 14,110 19,045 21,167 5,598 1,408	289,102 3,857 35,944 120,205 71,888 54,941 3,753	375,014 12,424 80,810 169,122 116,193 9,562 13,097	57,508 839 5,053 35,562 14,559 2,450	475,368 54,724 270,471 54,980 71,743 82,509 59,065	789,264 16,912 231,078 215,812 130,934 209,091 14,563	127,029 960 6,079 74,693 34,194 12,278 1,175	93,098 1,206 41,592 10,580 12,196 29,180 1,656	569,137 14,746 183,407 130,539 84,544 167,033 11,732	1,863,211 119,811 11,274,885 292,933 240,723 61,192 126,333	1,735,073 117,416 11,202,690 268,115 220,231 49,636 123,015	908,382 59,086 675,725 102,805 108,184 27,053	826,691 58,330 526,965 165,310 112,047 22,583 58,544	128,138 2,395 72,195 26,195 20,492 11,556
Depreciation Taxes Faxes Fart Fepalrs Salaries and Wages	244,582 137,674 336,234 81,786	50,379 9,556 32,849 17,345 36,501	54,005 33,759 51,840 19,593 172,743	55,347 47,531 114,279 19,931 352,956	15,449 14,634 81,630 5,229 91,032	68,902 32,194 55,636 19,688 99,833	119,866 56,725 104,245 34,468 337,373	22,343 13,601 8,245 6,376	17,136 5,687 29,975 3,759 37,010	80,387 37,437 66,025 24,333 208,672	131,888 97,967 120,619 47,189 357,346	77,366 80,601 74,143 24,175 309,598	41,954 40,085 37,492 13,471 139,918	35,412 40,516 36,551 10,704 10%,080	54,522 17,300 40,476 23,014 47,748
Insurance Legal and professional fees Commissions Amortization Pension and profit-sharing plans	80,624 21,622 40,030 1,561 1,318	8,226 1,110 8,350 133	25,169 4,379 5,363 230 339	19,424 8,692 8,871 506	4,936 2,052 8,230 24 24 220	22,869 5,389 11,210 008	45,837 21,387 47,264 1,043 2,012	15,568 2,044 1,496 51 361	4,826 7,497 8,946 29 29	25,443 11,845 36,822 953 1,309	68,126 11,736 11,924 196 1,435	56,548 9,631 7,576 1,75	26,755 4,750 1,532 87 508	29,793 4,881 0,044 88	11,578 2,105 4,348 11 209
Employee benefit programs Interest Find detts Depletion	2,759 51,092 8,227 335	9,699	952 13,344 867		3,105	794 14,830 6,560	1,916 23,906 4,245 89	3,402	3,602 1,070 89	843 10,902 2,471	3,109	2,777	990 11,252 5,076	1,787	332 12,189 395
Under Dusiness deductions	1,578,624	71,739	194,652	487,758	403,802	420,673	682,279 1,352,916	90,724 190,050	471,238	691,612	540,198 e66,078	578,200	317,663	260,537	87,878
Footnote at end of table.															

Table 2,2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars]

							Services-Continued	Continued							
		Amusement includ	Amusement and recreation services, including methon pletures	n Svrvices.	Medical	and health s	services			Engineering	Accounting keep	Accounting, auditing, and book- keeping services	and book-	-	Mature of business
ltem	Repair services, except automobile	Total	Theatrical producers, bands, crchestras, and entertainers	Other amusement and recredtion services	Total	Offices of physicians and sugeons	Other medical and health services	Legal E	Educational services	and architec- tural Services	Total	Certified public accountants	Other accounting, auditing, and bookkeeping	Other	nut allocable
	(80)	(06)	(16)	(65)	(63)	(94)	(66)	(96)	(26)	(86)	(66)	(100)	(101)	(102)	(103)
Number of businesses	210,668	199,799	71,338	128,461	389,289	156,309	232,980	129,786	101,203	65,163	145,241	19,902	125,339	169,112	41,924
Business receipts	2,371,845	1,000,073	456,047	1,503,976	14,904,657	7,949,557	0,955,100	3,401,592	443,503	1,239,577	1,216,423	400,004	717,419	891,323	456,409
Business deductions, total	1,820,088	1,835,711	340,824	1,488,887	7,046,375	3,190,470	3,855,905	1,022,830	315,503	825,783	654,653	273,450	381,197	514,374	381,183
Cost of sales and operations, total Inventory, beginning-of-year Merchandise purchased Cost of labor. Material and supplies fither costs	1,018,245 154,243 661,026 134,568 191,126 47,360	442,456 38,201 252,402 64,853 52,547 76,190	46,986 1,598 8,229 19,921 3,359 15,701	395,470 36,603 244,173 44,932 49,188 60,489 39,915	1,109,401 18,726 238,285 236,314 377,537 256,524 17,985	246,434 3,540 40,255 55,102 90,444 50,338	862,967 15,186 198,030 181,152 287,093 196,186	140,384 455 1,835 36,096 9,711 98,307	40,203 2,446 9,673 12,252 10,011 9,297 3,470	208,014 2,113 20,238 92,789 25,818 70,375	55,158 446 2,734 32,733 7,562 12,136 453	19,010 40 1,575 13,324 1,101 2,941 25	36,142 406 1,159 19,409 6,401 9,195 4,28	111,398 7,677 16,951 15,607 38,684 40,029 7,550	216,533 19,538 129,659 21,162 25,499 37,579 10,904
	88,074 48,417 61,375 29,248 167,272	171,509 46,445 109,137 60,333 171,433	20,185 2,410 13,200 5,588 30,651	151,324 44,535 95,937 54,745 135,282	410,804, 220,250 500,270 95,651	197,650 93,969 304,440 40,412 867,398	213,154 126,291 295,330 54,734	78,419 37,760 164,671 14,243 376,200	31,980 11,722 21,421 11,860	31,529 22,027 42,992 0,592 198,539	42,353 17,001 00,679 10,210 172,257	13,871 7,843 24,649 3,350	28,482 9,818 30,030 0,860 75,599	34,112 6,783 50,430 8,919 25,388	15,700 8,940 11,352 6,495 25,328
Insurance and professional free. Commissions Amortization Pension and profit-sharing plans	38,757 7,054 5,127 5,127 242 025	37,508 11,000 34,321 511	3,112 5,478 16,351 127	34,395 c,182 17,470 511 178	243,969 109,835 15,558 1,800 20,381	16°,214 °°,443 °°,109 °°,109 °°,109 °°,109 °°,109 °°,109 °°,109 °°,109	74,755 45,392 7,449 11,212 7,870	28,509 37,099 4,327 395 2,509	0,278 2,085 1,41 208	19,400 28,743 4,171 313 989	13,563 7,372 7,706 531 1,198	5,371 4,768 1,971 250 588	8,192 2,604 5,735 281 610	0,499 0,990 4,237 283 465	0,225 1,012 3,065 45 104
Employee benefit programs Inderest Bad debis Depletion	1,307 14,206 3,717	24,733 2,068	24 1,932 452 	27,801	17,348 4,500 23,4 23,4	7,413 32,358 1,458 31	., 435 404, 404 3,102 203 203	1,326 20,331 7,689 73	8,372 210 13	1,603 8,808 2,354 35	12,042	1,323 5,389 209 88.340	517 6,053 0,097 5	110 8,602 1,139 402 243,611	355 7,994 1,905 42 74,876
Other business deductions Net profit (less loss). Het profit. Net loss.	545,157 543,393 48,236	124,362	109,273 146,288 17,015	15,089 256,736 241,647	7,858,282	4,790,25"	3,126,392 27,197	1,838,762	128,000 151,038 22,978	413,794 444,430 30,642	561,770 581,644 19,874	225,548 229,067 3,519	330,222 352,577 10,355	370,949 448,564 71,015	75,226 99,095 23,869
BUSINESSES WITH NET PROFIT	158,070	109,904	49,024	60,875	359,000	142,017	217,143	115,138	348,05	49,486	125,231	17,581	107,650	110,154	20,182
Business receipts	2,190,445	1,512,767	374.763	1,138,004	14,644,372	7,897,035	5,620,94	3,404,453	372,193	1,150,343	1,176,819	493,726	683,093 330,51 ₀	815,07U 306,50b	382,183
Doubt of Sales and operations, total Cost of Sales and operations, total Inventory, beginning of operations Merchandise purchased Cost of labor Material and supplies (ther costs I here costs		330,125 26,853 202,209 45,344 35,420 47,692 27,343	40,057 7,721 17,845 2,727 2,727 11,853	2.40,008 26,230 194,488 27,499 32,093 35,039 20,037		240,522 3,179 38,056 54,950 88,467 58,786 2,816	804,197 14,901 186,242 152,178 277,493 187,067 14,300	143,641 367 1,784 35,863 9,473 90,174	35,252 1,731 7,252 9,031 11,880 7,615 2,267	180,380 959 11,670 85,212 18,464 05,404	45,287 437 2,680 26,017 6,580 9,400	19,001 40 40 1,575 13,324 1,157 1,157 2,930	26,286 397 1,105 113,293 5,423 6,470 402	90,342 3,237 11,639 14,189 31,881 32,507	169,532 13,237 92,468 20,351 21,700 33,730
g	70,736 43,147 50,867 23,804 150,511	81,071 33,289 82,420 28,030 123,610	12,654 1,900 0,014 2,990 2,990 29,517	68,417 31,329 75,806 25,046 94,093	ਜੰ		197,269 115,474 275,450 49,290 895,493	72,26u 35,852 153,970 13,49u 302,244	21,512 7,976 13,740 7,412 46,001	25,170 19,056 30,182 5,343 176,107	38,278 16,770 54,061 9,522 167,538	12,514 7,088 23,508 3,140 95,125	25,7% 9,082 30,493 0,382 72,413	21,080 5,179 33,520 6,340 22,714	10,787 0,313 7,923 4,787 21,147
Insurance Legal and professional fees Commissions Amortication Pension and profit-sharing plans	34,036 0,785 5,059 241 625	19,056 8,099 23,878 47 47	1,863 4,151 12,695 121	17,743 3,948 11,183 47 152			69,601 42,812 7,310 1,201 7,529	27,071 74,779 4,163 382 2,480	4,401 1,403 1,831 1,831	17,309 26,236 3,190 267 680	12,461 6,501 4,552 716 1,196	5,101 4,451 1,971 250 580	7,360 2,050 2,581 2,581 200 010	4,833 5,636 8,048 24 410	7,968 1,008 2,523 35 27
Employee benefit programs Interest Bad debts	1,296 10,003 3,126	804 16,572 705	27 873 286	15,099	12,573 87,825 4,165	7,346	5,227 57,992 2,883	1,258 14,017 3,480	50,081 108 108	1,500	1,791	1,309 5,199 245	482 5,184 495	5,233 443 352	297 3,099 428
Depletion Other Dusiness deductions	280,133	361,098	114,007	240,431	2,195,101	1,106,093	3,126,392	1.874.500	76,171	212,806	581,044	84,511	141,065	102,220	49,044 240,44
Net proint. 1 Doss exceeds proint. NOTE: We text for explanatory statements and a description of the "Sample Pesign and Limitations."	xplanatory s	tatements an	d a descripti	on of the "Se	umple Design	and Limitati	ons."								

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry, size of business receipts	Number of	Rusiness	000	Oeprecia-		er prorit			Number of	onstuess		Deplecta				
		receipts	sales and operations	tion	raytott	(less loss)	Number of businesses	Amount	businesses	receipts	sales and operations	tton	Payroll ((less loss)	Number of	Amount
				All industries	ries						Agriculture,	ture, forestry,	впф	fishery		
•		-										Total	- 1			
Total	9,744,640	_	144,592,193	10,541,292	26,449,553	34,450,038	6,789,332	41,421,911	3,126,160	43,813,248	26,502,177	5,024,280	2,908,079	2,919,159	1,726,428	6,432,712
Under \$1,000. \$1,000 under \$2,500. \$5,000 under \$5,000. \$10,000 under \$10,000.	1,784,479 1,362,242 1,276,973 1,355,411 1,718,968	721,385 2,295,370 4,625,777 9,792,150 27,794,877	673,411 936,550 1,648,720 3,250,001 10,305,836	352,490 331,392 493,108 803,703 2,116,171	67,022 97,733 193,855 471,784 1,992,728	1,346,313 1127,885 671,644 2,314,820 6,625,205	609,893 819,804 891,417 1,048,634 1,420,799	183,631 680,618 1,429,232 3,081,322 7,665,944	693,842 499,316 476,944 441,592 574,359	263,867 849,025 1,738,776 3,190,107 9,322,961	506,549 625,783 1,025,524 1,747,119 4,643,098	220,076 201,981 306,495 456,207 1,247,016	42,621 59,725 97,687 155,015 483,966	775,976 310,223 121,974 156,131 1,369,839	157,350 216,973 262,981 281,402 446,015	42,897 158,866 329,911 599,318 1,872,897
000 030 777 000 300	1 0/1 /86		15 836 876		3 73% 665	7 933 617	911 986	8 600 921	283 804	9 834 276	5 064 575	1 259 830	586 126	1 360 367	235 407	1 670 233
\$52,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$100,000	586,999 339,073 143,567 25,420	47,903,993 46,748,019 41,712,211 17,227,602	23,928,917 28,664,670 29,347,900 13,310,113	1,815,011 1,149,745 758,270 274,533	5,859,029 5,945,750 5,207,589 1,697,977	9,013,384 5,650,337 2,753,385 644,796	617,166 307,695 130,300 22,720	9,550,098 6,021,252 3,028,694 749,875	110, 201 32, 205 10, 873 1, 988		4,279,923 2,869,113 2,362,782 1,131,899	759,688 344,069 154,804	623, 938 623, 938 639, 897 261, 210 79, 233	305,508 106,860 14,926	90,628 25,175 8,406 1,340	1,044,696 443,161 191,694 41,164
\$1,000,000 under \$5,000,000.	9,709	16,802,149	14,226,094 2,465,157	186,184	1,076,599	308,893	8,666	404,272	69	1,752,827	1,620,463	26.272	66,591	1,313	706	25,016 3,859
							Agriculture	forestry,	and fishery-	-Continued						
								Farms	90				-			
				Total								Field crop	p farms			
Total	2,941,447	40,912,788	25,513,863	4,823,878	2,455,110	2,417,714	1,605,065	5,761,553	1,040,526	12,280,322	5,644,555	1,694,399	797,944	1,853,349	675,430	2,557,326
Under \$1,000\$1,000 under \$2,500	646,369	248,228	501,673	204,831	40,997	704,215	145,979	38,984	199,088	92,979		44,546	9,849	1113,433	72,618	19,491
\$2,500 under \$5,000	449,929	1,640,726	1,010,278	294,570	92,826	140,149	243,105	294,880	188,546	690,458 1,068,363	331,908	114,985	36,748	34,154	121,372	162,156 246,554
\$10,000 under \$23,000;	270,387	9 352 486	4,333,17		506,768	1 248 235	223,123	1 554 654	90 768	3 151 156		434,322	162,641	635 213	80 382	826 609
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.	101.634 29.506 9.628	6,822,145 4,004,746 2,762,643	4,122,683 2,735,786 2,200,902	727,902 329,754 140,629	507,008 342,901 192,895	668,634 224,390 74,428	82,364 22,667 7,265	896,524 357,039 154,775	33,237 7,734 1,691	2,191,154 1,034,880 442,744	1,030,006 524,557 263,922	279,747 116,482 38,962	184,848 116,887 52,243	351,158 117,539 35,055	29,139 6,513 1,465	394,848 141,827 43,519
\$500,000 under \$1,000,000,	1,771	1,194,522	1,038,035	40,853	65,959	11,318	1,158	35,159	156	100,789		7,463	12,021	2,398	131	4,921
\$1,000,000 under \$5,000,000	881	1,584,959	1,483,987	24,531	54,528	1,034	640	22,028	1 30	43,969 8,552	35,952	2,076	4,683	564	22	1,226
			Fruit, tree	nut, and	vegetable farm	Suc						Livestock	k farms			
Total	138,722	2,130,000	1,304,793	228,865	436,929	125,006	76,249	335,635	1,514,841	25,353,936	17,656,523	2,722,072	1,076,381	637,067	782,958	2,683,911
Under \$1,000.	33,320	31,200	24,262	13,358	3,730	44,304	6,827	1,442	243,892	113,232	252,513	88,431	16,410	321,146	43,037	12,714
\$2,500 under \$5,000.	22,383	84,511	51,694	17,084	14,308	19,391	13,206	17, 232	220,727	1,724,419	583,650	152,547	37,449	162,805	96,401	96,636
\$10,000 under \$25,000	22,587	359,147	194,927	43,923	64,050	42,452	17,336	72,572	317,443	5,182,656	2,910,068	702,360	209,845	534,261	232,838	853,852
\$25,000 under \$50,000	11,818	390,480	215,242	42,614	90,970	62,982	9,700	76,281	163,595 59,760	5,646,252	3,307,734	711,518	249,234	244,856	130,346	760,292
\$100,000 under \$200,000	2,322	330,044	128,268	24,702	38,641	11,941	1,857	42,013 18,456	18,359	2,484,443	1,689,344	83,655	123,838 82,612	21,838	13,551	81,680
\$1,000,000 under \$5,000,000	77	79,882	64,137	2,599	17,394	1,270	30 8	2,332	782	1,420,507	1,349,003	18,614	28,806	11,306	572	17,468
			And	Animal special	ty farms							Other	farms			
Total	829,09	253,805	257,001	52,786		106,062	13,462	30,675	186,680	894,725	166,059	125,756	119,129	979,16,	996,98	154,006
Under \$1,000	35,303 12,708 5,088	9,283 20,478 18,673	45,150 31,398 21,033	14,836 8,275 3,336	2,161 1,242 1,551	, 59, 971 , 26, 761 , 19, 318	3,786	229 2,017 2,291	134,766 15,978 13,185	21,027 26,650 47,692	87,066 15,850 21,993	43,660 8,156 6,618	8,847 1,577 2,770	165,361 19,544 7,211	21,945 9,140 9,730	5,608 6,447 16,565
\$10,000 under \$25,000	3,697	61,842	43,875	8,985		221	2,942	10,876	8,947	141,574	80,017	18,584	10,079	13,545	6,334	32,577
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100.000 under \$200,000.	1,145	40,190	31,071 28,773 5.151	4,859 3,876 1,926	4,669	3,130 2,241 1,512	705 308 21	5,463	3,061 2,522 1.043	110,942 179,247 148,604	67,299 113,179 108,850	13,925	14,353	9,037 28,317 9,245	1,940 2,220 725	20,468 32,705 15,353
\$200,000 under \$500,000.	144	37,098	32,550	3,169		1,320	132	1,860	395	110,252	86,818	4,394	15,357	6,914	375	9,260
\$1,000,000 under \$5,000,000	2	4,746	3,711	233		413	2	413	19	35,855	31,184	1,009	3,634	1645	14	589

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars]

										В	usi	ines	ss F	letu	rns	/19	71	• F	ro	prie	eto	rsh	ips														
profit	Amount			403,314	1,980 10,788 16,007 41,574 64,907	304, 10	73,088 121,951 78,296 28,057	2,951	262			3,737,540	86,141	403,486	684,724	478,936	356,180 93,401	46,573				772,996	391	42,691 82,862	114,684	146, 894 154, 845 140, 506	22,649 1,715			2,633,287	16,662	168,988	615,948	\$14,931 398,452	286,071 184,372 32,547	13,681	
Net pr	Number of businesses			72,300	5,948 11,038 9,793 13,627	8 272	2,772 6,497 2,098 893	161	4				81,046	109,092	86,901	29,594	14,047	625	İ			88,224	1,104	11,143	16,863	10,592	340			505,856	37,917	81,565	109,266	62,250	16,636 6,856 786	183	
	Net profit (less loss)		fishery	309,199	11,116	60 60	116,331 73,680 23,638	3,083	203			3,499,669	64,550	387,937	664,451	450,127	336,017 84,64 6	36,992 1628				680,370	113,461	40,410 71,903	106,712	138,351	17,013			2,524,196	4,967	158,491	594,851	508,314 384,397	273,903 177,100 30,697	12,271	
	Payroll 1		-p -	313,460	1,520 2,336 3,039 5,496	675 77	40,700 83,486 74,890 53,291	11,074	424	construction		4,698,656	4,997	309,770	681,427	9.36, 720	1,094,081	241,443			construction	1,194,471	1,081	3,059 4,167 49,514	122,445	260,530	85,976 85,976 8,811	contractors	le	3,100,457	774	10,914	241,443	502,800	663,514	107,492	7
	Oeprecia-		agriculture, for	133,347	13,822 6,672 7,681 16,014	11 117	24,797 24,797 11,888 10,227	3,024		Contract co	301	648,454	12,130	44,137	116,560	92,367	85,027 25,954	21,534			Building c	112,442	1,114 2,037	1,568 5,030 12,704	17,520	17,446	8,088 5,041 614	٠ ا	Total	411,015	5,480	16,462	79,975	77,802	59,644	5,527	;
Cost of	and		Other agric	/60,10/	4,541 7,671 11,180 13,444	72 750	73,433 109,543 97,888 134,820	84,105	43,155			13,599,863	29,901	206,531	1,579,371	2,874,994	3,238,020	929,603				5,706,137	1,944	5,610 23,152 144,210	413,664	801,067 1,261,724 1,657,557	561,501	Spec		6,771,741	5,730	57,552	713,882	1,047,208	1,418,496	233,035	
	Susiness receipts	-Continued		666,681,5	11,178 34,958 55,162 116,375	27.3 000	343,896 454,197 310,741 277,108	124,543	44,935			23,334,473	164,632	870,818 2,450,399	3,284,119	4,045,063	4,602,515 1,702,188	1,200,159	nued			7,763,354	1,295	28,785 93,341 321,223	678,776	1,161,186 1,714,789 2,095,640	935,671 654,700 68.008			13,315,021	31,194	324,784	1,895,079	2,305,627 2,491,875	2,399,932	321,811	7,1,2,1,7
	Number of businesses	and fisheryContinued		120,240	37,753 20,742 15,357 16,184	10,400	2,237 996	196	9				97,121	119,211	92,520	32,443	15,584	726	constructionContinued	ntractors		105,909	4,686	7,999 12,030 18,838	19,023	16,409 12,242 7,011	1,451			562,525	52,442	88,359	118,615	36,100	17,761	208	
	Amount	forestry, a		502,845	1,933 7,201 19,024 38,639	100,000	26,221 7,826 8,862	525	•			223,554	3,027	21,915	25,320	34,570	31,817	17,426		General contractors		937,854	623 5,310	13,418	145,342	180,544 179,790 163,980	32,341		•	164,858	(*)	(*)	23,049	30,658	24,945	9,692	,
Net profit	Number of businesses	Agriculture,		750'65	5,423 7,665 10,083 9,067	00,001	1,767 1,767 410 248	21	•			33,184	4,205	5,001	2,835	2,113	171	74	Contract			107,230	1,539	7,416	20,907	17,360 12,071 6,866	1,555			19.006	(*)	(*)	3,658	4,044	1,479	66	,
	Net profit (less loss)			192,246	6,051 17,027 37,855	00,700	26,206	525	'			117,795	14,414	5,582	4,527	16,503	1,477	1945				823,513	114,206	99,080	133,508	167,712 163,149 151,693	24,479	2	ors	143.143	(*)	*	21,113	26,796	24,798	7,466	, ¿ñ.,
	Payroll (137,703	104 386 1,822 4,504	620,42	32,790 33,444 22,106 15,024	2,200	1	8 u		156,118	1,071	1,327	13,828	16,570	45,119	21,424			Total	1,461,129	1,125	3,179	148,112	240,284 297,517 405,906	130,214	20.0	al contractors	266.658	€	(*)	6,452	25,667	36,987	45,074	11,4471
	Deprecia- tion		Horticultural	47,055	1,423	14,380	8,135 6,989 2,427 3,948	443	•	Mining		143,670	3, 296	3,932	16,463	16,585	35,886	16,699			Tot	212,465	1,481	1,919	33,567	37,895 31,206 37,095	17,142	22.1	Other general	100.023	(*)	(*)	9,461	16,047	11,649	10,218	1,774
	sales and operations			227,217	1,686 4,066 9,295	41,221	46,776	9,759	•			275,415	1,213	1,685	15,860	34,481 44,349	75,963 29,037	53,536				6,404,671	2,059	35,096	463,399	879,292 1,375,057 1,790,683	884,946 684,709	150,027		698.534	(*)	(*)	16,095	49,735	113,333	123,208	100,00
11	Susiness receipts			714,505	4,461 15,039 42,888 69,661	1/6,827	137,892 119,425 65,826 64,354	13,365	•			1,556,413	12,748	50,860	130,827	189,629	374,820	220,321				9,195,915	1,808	30,795 125,199 397,669	834,747		859,166	143,302		1.432.561	(*)	(*)	76,446	155,971	213,682	204,466	13,714
	Number of businesses			28,467	9,720 9,841 11,658 9,735	11,026	3,984 1,768 462 269	21	•			58,563	21,307	7,465	3,737	1,676	1,207	120				129,936	6,206	8,603		19,671 13,795 7,818		2		24.027	€,	(*)	4,327	4,418	1,553	117	2
	Selected industry, size of business receipts			Total	Under \$1,000. \$2,100 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000.	\$10,000 under \$25,000	\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	\$500,000 under \$500,000.	\$5,000,000 or more			Total	Under \$1,000.	\$2,500 under \$5,000.	\$25,000 under \$50,000.	\$50,000 under \$100,000	\$200,000 under \$500,000.	\$1,000,000 under \$5,000,000.				Total	Under \$1,000	\$2,500 under \$5,000.	\$25,000 inder \$50,000.	\$50,000 inder \$100,000. \$100,000 inder \$200,000.	\$500,000 under \$1,000,000.	0,000,000 of more:		Total	Under \$1,000,	21,000 under \$4,700.	\$2,000 under \$15,000	\$25,000 under \$50,000.	\$100,000 under \$200,000.	\$200,000 under \$1,000,000.	>>,000,000 or more

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are based on samples--mounts are in thousands of dollars]

	Number of	Ruofnee	Cost of	· Oeprecia-	Pavroll	Net profit	Net pro	profit	Number of	Business	Cost of	Deprecta-	David	Net profit	Net pr	profit
receipts	businesses					(less loss)	Number of businesses	Amount	businesses		operations	tion	: :	(less loss)	Number of businesses	Amount
						Contract		constructionContinued	pane							
						Special	trade	contractorsContinued	funed							
			Plumbing	18, heating,	and air c	conditioning					Painting		iging, and	decorating		
Total	62,153	2,612,592	1,582,677	53,266	501,708	370,019	53,394	384,312	103,197	1,444,499	584,547	33,661	400,055	388,464	95,918	398,842
Under \$1,000	4,889 5,440 3,288	2,596		299	28 114	1,080	3,948	1,153	10,289 18,005 20 588	6,751	814 4,162 12,367	931	49 884 7 714	3,429	8,806	4,084
\$5,000 under \$10,000 \$10,000 under \$25,000	8,117	57,235 241,906	22,542		1,406	21,126	7,675	21,562	18,581	134,644	32,648 117,949	4,089 9,685	9,800		17,222	62,114
\$25,000 under \$50,000	10,253	366,995	192,282		46,675	75,984	9,769	76,381	8,547 4,265	294,238	118,681	5,855	98,838	73,054	8,261 3,857	73,936
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	1,903	551,518			140,628	47,295	1,805	48,263	330	98,525 43,750	57,861 29,335	1,913	41,322		329	9,404 3,919
\$1,000,000 under \$5,000,000.	50	81,173			21,765	3,092	43	3,564	10	17,668	14,320	131	9,504		80 I	564
				Electrical	ical work						Masonry,	y, stonework,	and	plastering		
- C.L.	45.827	1.575.960	933.396	34.242	350.131	252.748	38.991	262.427	44.013	1.424.994	735.863	29.225	460.664	263.184	41.519	270.654
the Law of DOO	7,047	<u>:</u>	_	34.2	11,000	1621	177.5	7002	2 526	1 205	996	671.63	100 100	30%	1 760	+CO*077
91,000 under \$2,500.	5,255				261	1,127	3,978	2,428	3,815	6,015	913	244	. 11		3,444	3,808
\$2,500 under \$5,000.	6,135	20,179		1,203	1,893	13,002	5,360	13,705	5,980	22,102	2,916	1,049	2,135	24,281	5,787	24,281
\$10,000 under \$25,000	10,349				12,070	44,262	9,235	45,972	11,794	194,206	70,304	276.2	33,104		11,251	68,324
\$25,000 under \$30,000.	4,285	293,357	168,314	5,985	63,316	50,944	4,100	53,252	4,304	293,529	160,880	6,212	109,154		3,989	49,605
\$100,000 under \$200,000	1,073	315,587			100,481	33,099	1,073	33,099	2,041	244,605	149,811	3,689	99,130		1,880	21,935
\$500,000 under \$1,000,000	76	62,701			20,581	3,548	95	3,551	127	84,604	61,408	876	37,808		124	4,478
\$1,000,000 under \$5,000,000	34	48,452	36,952	315	16,509	1,879	1	2,190	13	21,311	17,180	147	8,555	838	12	947
				Carpentering	g and flooring	ring					Contractors,	not	elsewhere c	classified		
a con	182.437	2.207.159	985.771	45.725	458.019	660.617	172.290	672.337	124 898	7 18 670 7	187 676 1	968 716	929 880	789 164	103 744	644 715
Under \$1,000.	22,425			1,449		5,695	19,161	8,415	8,266		631	2,720	78		3,933	1,507
\$1,000 under \$2,500	36,432					35,091	33,210	38,144	12,068	20,407	5,549	4,387	919		7,850	7,095
\$5,000 under \$10,000.	35,520	250,355	37,813	8,702	9,551	148,721	34,460	149,129	20,889	154,810	36,007	13,260	12,355	54,933	17,796	58,343
\$25,000 under \$50,000.	14,978				_	123,320	14,604	123,517	18,060	637,530	244,696	42,752	116,671		16,683	133,260
\$50,000 under \$100,000.	4,427	321,798	_		79,881	41,957	4,094	42,686	10,730 6,236	741,804	339,788	36,352	193,123	111,639	9,872	117,504
\$200,000 under \$500,000	527	151,067	96,404	1,712	62,357	8,631	777	9,726	2,670	782,854	122,013	26,541	223,820	57,296	2,340	61,945
\$1,000,000 under \$5,000,000.	16	25,290		134	9,141	738	13	875	85	127,917	80,533	4,124	42,018	5,241	76	5,541
			Contra	3C E	constructionContinued	ntinued						Manufa	acturing			
				Contractors	not allocable	able						To	Total			
Total	43,385	823,537	423,451	24,974	137,070	151,960	37,031	166,399	186,019	6,927,983	3,774,168	322,621	1,455,137		132,150	872,950
Under \$1,000	3,366				65	11,699	1,590	422	27,901	9,592	6,147	6,248	1,806		5,832	1,859
\$1,500 under \$5,000. \$5,000 under \$10,000.	5,929	21,200	4,816 4,816 11,382	1,308	348	10,004	5,019	11,116	22,277	80,529 80,529 186,531	26,879	8,497 8,497 15,612	5,883	5,419	14,383	18,736
\$10,000 under \$25,000.	10,482	_			12,361	48,853	9,850	51,744	35,919	577,592	206,272	42,312	179,641		29,439	122,480
\$25,000 under \$50,000. \$50,000 under \$100,000.	4,248				30,515	22,629	3,744	24,451	21,807 17,049	781,443	341,076 563,920	42,266 59,192	150,151 268,029	140,592	19,308	149,9 6 8 179,515
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	358	117,363	81,441 84,006 17,650	1,517	17,821 24,661 3,607	13,075	325 24	13,075	10,079 5,182 872	1,415,383	756,184 940,710 425,748	67,901 51,369 13,621	375,869 371,757 114,104	160,159	9,391 4,346 755	167,091 116,108 32,051
\$1,000,000 under \$5,000,000.	12				2,901	242	0 1	155	288	481,166	366,923	9,673	76,279	16,011	247	18,528
Footnotes at end of table.																

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

Calantad Anductor cios of huctonec	Number of	II.	Cost of	Denrecia-	II.	Net profit	Net pro	profit	Number of	Business	Jo	Denrecia-		100	Net	profit
receipts a contract to the contract of the con	businesses	receipts	sales and operations	tion	Pavroll	(less loss)	Number of businesses	Amount	businesses	receipts	sales and operations	tion	Payroll	(less loss)	Number of businesses	Amount
							Ma	ManufacturingContinued	Continued							
			Lumber and	d wood products.	icts, except	furniture				Prin	Printing, publishing, and		allied industries	ries		
Total		1,559,714	640,295	142,117	317,387		34,729	164,354	30,528	902,439	667,714	38,970	197,818	136,047	21,390	151,228
Under \$1,000 \$1,000 under \$2,500.		1,725	500	1,475	172		874	356	4,405	1,851	1,558	754 675	306	13,569	924	202
\$2,500 under \$5,000. \$5,000 under \$10,000. \$10.000 under \$25,000.	5,860 8,572 10,701	21,604 62,544 167,991	14,992	3,617 8,385 19,729	2,283	92 16,445 18,078	3,865 6,917 9,033	4,959 19,176 24,486	3,668 2,965 7,785	12,968 19,968 126,219	3,820 9,183 47,452	741 520 8,454	698 427 11.028	1,125	2,199 2,632 6,241	2,800 4,619 28,124
\$25,000 under \$50,000.		181,816	68,005	16,594	39,235		4,391	24,955	3,690	128,639	54,427	4,738	19,335	27,742	3,183	29,077
\$50,000 under \$100,000.	2,421	320,392	117,018	35,362	71,085	25,221	2,135	27,985	1,487	213,246	105,752	7,363	57,912	31,064	3,366	42,046 31,589
\$200,000 under \$1,000,000		118,002	72,059	4,853	73,257	4,551	133	6,116	77 7	28,365	18,304	4,942	9,106	8,813	362	9,387
\$1,000,000 under \$5,000,000	99	112,361 5,458	73,360	4,147	21,047	2,457	20	3,866	οC 1	119,6	5,691	353	2,118	584	7	777
			Mac	Machinery, exc	except electrica	cal			1	Ma	Manufacturing,	not elsewhere	re classifi	pa		
Total	20,446	705,751	372,543	36,074	198,039	95,121	14,864	108,851	88,584	3,760,079	2,343,831	105,460	741,893	381,996	61,167	448,517
Under \$1,000.		735	376	1,049	86	12,156	571	173	16,679	5,281	3,713	2,970	1,242	113,024	3,463	1,128
\$2,500 under \$5,000		10,758	2,592	1,361	444	2,311	2,115	3,223	9,936	35,199	15,827	2,778	2,458	1,891	6,204	7,754
\$5,000 under \$10,000		17,323	4,678	5,115	1,688	5,388	3,049	5,988	11,613 13,903	86,696	34,913 92,221	5,007	5,490	19,912 43,707	9,193	26,246 54,800
\$25,000 under \$50,000	3,172	112,309	47,304	7,652	27,396	22,654	2,768	24,245	9,840	358,679	171,340	13,282	64,185	77,440	8,966	71,691
\$100,000 under \$200,000.		188,463	114,712	3,796	64,478	22,913	1,259	23,753	4,852	693,282	418,702	18,202	182,394	80,961	4,613	83,764
\$500,000 under \$1,000,000.		28,881	20,899	423	6,874	2,665	34	2,741	919	416,044	314,486	7,480	77,215	19,650	2995	21,425
\$1,000,000 under \$5,000,000 \$5,000,000 or more	1	11,411	8,528	118	2,929	594 210	7	594 210	207	347,783	279,344	5,055	50,185	12,376 966	183	13,291
						Transportation,		communication, electric,	gas,	and sanitary	services					
				To	Total						Local and h:	ighway passe	highway passenger transit	t.		
Total	300,158	7,124,099	1,519,834	676,365	1,112,704	995,258		1,166,799	50,468	562,013	70,317	50,418	126,048	115,034	42,290	132,028
Under \$1,000.		13,719	1,143	9,019	2,500	1,140	8,758	2,631	3,637	1,860	215	2.741	796	12,037	1,667	5.578
\$2,500 under \$5,000.	39,289	143,426	11,947	18,954	5,029	39,131 117,102	32,255	49,873	10,348	38,497	2,203	4,823	4,337	15,395	9,372	16,250
\$10,000 under \$25,000		1,258,553	106,691	151,971	76,731	281,375	64,483	322,693	7,434	103,796	10,645	8,657	13,918	35,743	6,870	36,914
\$25,000 under \$50,000	15,165	1,393,093	163,336 183,119 246,493	157,772 99,921 89,353	179,543	277,361 132,586 80,026	36,195 13,222 6,000	299,278	2,550	91,697	15,219 8,500	4,327	31,297	9,512	1,863	14,470 5,213
\$200,000 under \$500,000.		924,748	313,496	58,509	225,869	61,232	2,884	18,407	205	52,247	7,175	4,884	22,530	1,997	155	2,723 626
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	202	321,260	188,952	11,689	39,807	5,792	174	7,834	2 -	2,198	1,938	41	96	09	2 -	09
				Trucking and	d warehousing	36						Other transportation	ortation			
Total	2	5,317,396	963,398	550,734	783,621	710,216	162,172	823,089	22,154	797,179	415,711	33,834	101,010	75,093	14,245	109,984
Under \$1,000. \$1,000 under \$2,500.		8,347	498	4,801	642	17,974	5,417	1,432	4,802	1,906	271	3,328	215	17,944	1,768	170
\$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000	24,059 35,236 64,777	87,655 260,064 1,085,708	8,537 16,129 87,714	12,246 34,579 135,788	3,305 12,006 50,716	20,058 59,865 231,832	18,689 28,035 53.861	28,232	(*) 3,391 1,963	(*) 24,938 30,610	(*) 2,052 6,036	(*) 2,178 3,607	(*) 1,058 5,167	(*) 6,424 3.851	3,086	(*) 8 _* 905 9 ₋ 997
\$25,000 under \$50,000	_	1,046,134	103,120	128,245	105,572	193,410	27,735	207,540	3,666	134,681	28,422	096.9	21,081	43.583	3,444	46.076
\$50,000 under \$100,000. \$100,000 under \$200,000.	11,491	806,386	125,681	81,184	162,426	91,233	9,986	100,051	1,231	81,716	24,642	3,957	19,374	12,867	1,036	16,170
\$200,000 under \$500.000 \$500,000 under \$1,000,000		654,815	185,393	43,656	170,855	45,104	2,037	49,073	560 149	160,477	111,915	4,731	12,600	4,886	504	8,824 2,850
\$1,000,000 under \$5,000,000.	153	226,635	110,606	10,670	33,967	1377	131	6,451	43	86,736 32,867	74,695	705	4,558	406	37	1,148
Pootnotes at end of table.																

Footnotes at end of table.

Table 2.3 --RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Total. Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$25,000. \$26,000 under \$20,000. \$26,000 under \$50,000. \$200,000 under \$500,000. \$200,000 under \$500,000.			operations	tion			businesses	Amount	businesses	receipts	operations	TIOT3		(less loss)	Number of businesses	Amount
Total	Trans	sportation, c	Transportation, communication, electric	-	gas, and san	sanitary service	services Continued	P			-Wh	Wholesale and	retail trade	٥		
Total Under \$1,000. \$1,000 under \$2,500. \$5,000 under \$10,000. \$5,000 under \$10,000. \$10,000 under \$10,000. \$50,000 under \$50,000. \$50,000 under \$50,000. \$50,000 under \$50,000. \$50,000 under \$500,000. \$500,000 under \$500,000.		Con	Communication, electric,		gas, and sanitary	ary services	es es					Total	1			
Under \$1,000	20,398	447,511	70,408	41,379	102,025	64,915	16,500	101,698	2,115,092	120,143,547	89,041,624	1,518,465	066,800,6	7,957,817	1,486,106	9,185,597
\$1,300 under \$10,000 \$10,000 under \$10,000 \$25,000 under \$25,000 \$25,000 under \$20,000 \$100,000 under \$20,000 \$200,000 under \$500,000 \$500,000 under \$500,000	3,352	1,606	1,068	413	653	1,185	1,120	1,874	312,070	310,879	91,513	19,050	4,050 8,000	149,280	96,940	18,790 53,305
\$55,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.	2,527	16,920	600	1,690	339	6,913	2,459	7,207	212,750	1,543,242	3,	48,762	62,973	172,482	148,667	294,618
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	3,299	120,581	16,575	13,030	21,593	30,856	3,153	31,192		10,920,157	6,941,220		755,000	1,299,985	253,276	1,462,675
and and the control of the con	534	70,955	13,015	3,970 5,238 283	22,207	11,344	188	12,414	194,257 95,389	27,265,847 27,813,871 12,005,956	20,029,771		2,448,692 2,474,489 846,042	1,953,805	177,644 89,130 16,332	2,060,981 1,597,294 438,102
\$1,000,000 under \$5,000,000	2 1	5,691	1,713	310	1,186	175	7 -	175		12,088,191	-	67,159	497,683	219,636	6,508	235,350
							Wholesale	le and retail	trade	Continued						
								Wholesale	trade							
				Total	al						Groce	Groceries and related products	ated produc	E 8		
Total	318,674	23,880,319	18,251,103	268,757	1,030,424	1,956,815	240,805	2,152,590	37,776	6,318,794	5,495,366	47,643	206,676	268,470	33,029	281,331
Under \$1,000.	35,922	11,705	11,283	3,356	1,226	137,627	8,454	2,327	2,194	651	3,796	212	162	11,856	503	111
\$2,500 under \$5,000	28,565		34,067	6,179 12,240 30,224	3,731 6,141 25,170	386,671	35,657	107,458	3,128	21,830	6,967	678	138	6,661	3,059	7,114
\$25,000 under \$50,000.	43,621		697,576	35,139	62,186	433,276	38,740	452,112	4,667	171,525	110,466	2,929	2,905	28,961	4,336	29,429
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000	18,888		3,684,373	31,066	159,745	246,959 277,511 119,585	17,388	259,230 286,422 125,537	4,250	611,259 936,766 936,985	500,805	6,204	21,591 50,553 47,969	44,392	3,990 2,738 1,261	45,601 39,852 27,631
\$1,000,000 under \$5,000,000.	3,259	6,306,745	5,797,318	25,488	159,151	97,943	3,011	105,810	1,281	2,739,992	2,583,644	8,201	60,231	34,614	1,242	35,901
			Fa	Farm product r	raw materials						Mach	Machinery, equipment,	and	supplies		
Total	11,545	4,189,106	3,849,163	_	70,319	72,996	8,916	88,062	26,991	1,470,230	636,686		7,31	182,239	21,422	202,046
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000.	2,393	8,292	2,170	537	95	718	1,462	2,698	(*) (*)	(*)	596 (*)	157 (*)	134	1,863		314 (*) 1,273
\$5,000 under \$10,000.	2.074	32,644	17.276	1.090	1,286	6,590	1,509	8,079	3,714	27,037	7,397	1,048	927			
\$25,000 under \$50,000.	1,815			815	1,049	11,073	1,481	12,403	5,409	190,657	96,993	3,761	7,326			
\$100,000 under \$200,000.	1,311	- 5 4		1,192 3,358 6,709	4,857 6,199 33,540	5,583 8,821 17,754	1,181	7,455 9,361 20,659	1,285	284,675 381,516 138,101	187,635 272,940 109,777	4,817 4,560 1,557	26,382 36,703 7,674	29,513	1,778	31,169 33,227 8,124
\$1,000,000 under \$5,000,000	905		-	5,699	16,809	14,218	766	17,124	7.1	110,852	89,757	713	7,484			
			- 5	Wholesale tradeContinued	leContinue	-						Retail	trade			
				Other wholesale trade	sale trade							Total	al			
Total	242,362	11,902,189	7,966,575	175,479	646,114	1,433,110	177,438	1,581,151	1,764,616	94,286,079	69,131,935	1,221,714	7,907,975			6,930,956
Under \$1,000	30,569 20,653 24.514			2,765 2,540 5,111	1,226	132,666 110,837 5,999	6,889 9,595 16,251	1,879 6,630 22,806	269,918 158,357 128,660	106,644 264,727 465,544		14,975	3,559 6,670 16,684	106,487 133,336 14,634	85,594 78,264 77,501	15,891 43,548 68,098
\$5,000 under \$10,000.	38,454	271,257	63,637	10,250	4,981	72,906	28,539	90,373		1,193,591	702,994	36,050	56,616			179,807 520,098
\$25,000 under \$50,000	31,730	1,135,611	795,317	27,634	50,906	350,845	27,976	366,821	255,547	9,218,997	6,161,492	177,426 256,063	1,441,391	840,937 1,464,730 1,693,016		984,695
\$400,000 inder \$500,000. \$500,000 inder \$1000,000.	9,889			34,281	196,665	199,400	9,429	203,982		22,973,015		217,316	2,172,780 663,425	1,254,834	74,145	1,303,869
\$1,000,000 under \$5,000,000	1,002	1,712,060	1,464,913	10,875	74,627	44,277	934	47,879	2,988	4,542,144	3,806,062	28,030	317,371	112,418 5,355	2,781	119,966

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

TOTAL TO
15,286 1,004,513 78,705 18,851 42,889 86,372 13,791 95,125 13,791 95,125 13,791 95,125 13,791 95,125 13,791 95,125 13,791 95,125 13,791 95,125 13,791 95,125 13,791 95,125 12,755 95,161 74,812 95,125 12,755 95,161 74,812 95,125 12,755 95,161 74,812 95,125 12,755 95,161 74,812 95,125 12,755 12,755
15.38
15, 189 3, 623,169 2, 701,232 72,629 231,592 231,276 53,871 23,718 1,186 1
157, 386 11,667 6,893 1,136 1,391 1,
157.386 15.383, 318.056 2.66.154 1.750 14.834 36.752 9.346 9.346 17.008 967,117 1.752,04 17.008 967,117 1.752,04 17.008 967,117 1.752,04 17.008 967,117 1.752,04 17.008 967,117 1.752,04 17.008 967,117 1.752,04 17.008 17.
157.386 15.383,315 12.779,048 137.025 743,249 616,907 124,530 70 (*)
157.386 15.383,315 12.779,048 137,025 743,249 616,907 124,530 72,688 3,641 3,521 12,739,048 137,025 743,249 616,907 124,530 72,688 3,642 3,243 73,391 1,332 1,309 1,491 2,683 1,309 1,344 1,431 2,464 12,197 19,920 13,401 1,134,506 944,453 14,114 21,536 4,464 12,197 19,920 24,713 3,632,348 3,225,573 3,642 1,239 6,998 3,153 3,123 3,133 3,
157,386 15,383,315 12,779,048 137,025 743,249 616,907 124,530 7,000 1,000
15, 366 3, 61 1, 33 (*)
2,068 1,586 1,586 1,591 1,132 107 1,1,691 2,683 11,064 87,443 77,791 1,143 1,309 1,309 1,309 1,309 6,998 11,064 87,443 77,791 1,432 1,309 1,309 1,209 6,998 12,910 47,342 40,7,286 2,612 2,613 2,613 3,614 3,615 3,614 3,615 3,613 3,614 3,615 3,614 3,615 3,614 3,615 3
31,401 1,134,506 944,443 14,114 21,536 45,886 53,885 23,885 24,715 3,492,961 2,192,464 21,887 153,998 17,993 24,715 3,492,961 2,192,464 21,887 153,998 170,993 24,715 12,729,165 12,892,165 12,740 12,299,165 12,892,165 170,993 24,993 17,299 17,892 17,892 17,840 17,892 1
13,503 4,022,48 1,325,575 30,86 25,347 15,675 158,972 12,141 21,913 4,022,48 1,325,575 17,540 161,866 63,431 3,053 158,972 12,141 3,033 1,022,9146 1,222 17,240 161,866 63,431 3,053 18,981 1,222,302 1,044,280 8,889 6,695 2,8,983 763 8,014,47 31,510,532 25,047,300 246,768 2,257,457 1,440,803 231,734 1,726 12,827 12,827 12,827 18,422 12,827 14,923 11,707 12,127 18,422 12,812 14,923 11,132 2,411 14,93 11,907
836 1,262,302 1,044,280 8,889 96,695 28,983 763 Automortive dealers and service stations Automortive dealers and service stations Total Total Total Total Total 1,222 1,84 3,182 1,222 1,84 1,440,803 1,344 1,540 1,510,532 25,047,300 246,768 2,257,457 1,440,803 231,734 1,482 1,692 1,282 1,842 1,842 1,842 1,842 1,842 1,440,803 1,440 1,440,803 1,440 1,440,803 1,440 1,440,803 1,440 1,440,803 1,440 1,440,803 1,440 1,440,803 1,440 1,4
Automoctive dealers and service stations Total 291,447 31,510,532 25,047,300 246,768 2,257,457 1,440,803 231,734 1,659 2,654 23,16 8,462 688 2,257,457 1,440,803 231,734 1,692 12,887 8,462 688 2,257,457 1,440,803 231,734 1,692 2,481 1,327 2,441 1,499 1,221 1,340 1,209 1,310 1,034 1,131 1,034 1,131 1,034 1,131 1,034 1,131 1,040 1,209 1,936
701,447 31,510,532 25,047,300 246,768 2,257,457 1,440,803 231,734 1,1 1,034 1,2 1,2 1,8 1,034 1,1 1,034 1,1 1,034 1,1 1,034 1,1 1,034 1,1 1,034 1,1 1,034 1,1 1,034 1,1 1,034 1,1 1,034 1,1 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0
6,654 12,827 8,462 8,462 1,222 1,444 3,492 1,222 1,444 1,492 1,222 1,444 1,492 1,222 1,444 1,492 1,222 1,444 1,492 1,222 1,444 1,492 1,23,741 1,492 1,492 1,492 1,492 1,793 1,793 1,793 1,793 1,693,849 4,0046 2,74,986 25,793 2,568 1,591 1,310 2,591 1,492 1,442 1,492 1,442 1,492 1,492 1,442 1,492 1,442 1,492 1,442 1,492 1,442 1,492 1,442 1,492 1,442 1,492 1,444 1,444
47,067 1,701,034 1,311,062 19,163 98,466 91,936 36,088 65,863 9,362,950 7,331,532 73,950 720,650 481,403 59,645 11,512 91,6678 7,331,532 73,950 720,650 481,403 59,645 11,512 91,66,678 73,731,532 73,950 775,035 411,518 29,756 412,518 79,756 775,035 412,518 79,756 775,035
4,932 3,415,6/8 2,865,913 31,194 205,646 98,038 4,010
75 24 177,581 156,782 350 8,848 2,613 24 2,613

Footnotes at end of teble.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

	Number of	Business	Cost of	Deprecia-	1	Net profit	Net profit	ofit	Number of	Business	Cost of	Oeprecia-	1	Net profit	Net pr	profit
Selected ludually, alse of outsiness receipts	businesses	receipts	operations	tion		(less loss)	Number of businesses	Amount	businesses	receipts	operations	tion		(less loss)	Number of businesses	Amount
							Wholesale	e and retail	tradeCont	inued						
								Retail trade	tradeContinued							
						٧	Automotive dea	dealers and ser	service atations	18 Continued	-					
				Motor vehicle	cle dealers						Ga	Gasoline service	e stations			
Total		6,837,113	5,791,554	43,457	320,046	233,683	33,336	267,326	205,939	20,864,895	16,345,098	158,118	1,661,702	995,759	170,755	1,086,579
Under \$1,000.		3,813		(*)	(*)		(*) 1,143	(*) 1,396	2,295	4,108	1,151	129	591	13,364	1,135	1,080
\$2,500 under \$5,000. \$5,000 under \$10,000.	5,142	37,239	22,254 86,570	325	262	6,137	2,993	2,810 8,642 16,530	9,102	68,908	36,188	1,457	8,610 28,151	9,803	6,819	1,970
\$25,000 under \$50,000		240,637	_		8,448		5,286	22,553	33,058	1,208,590	939,255	12,918	76,088	64,170	25,539	79,546
\$50,000 under \$100,000		416,161	327,807	2,132	10,846		3,664	31,769	52,440	3,852,734	3,062,594	31,837	235,885	387,170	45,147	223,200
\$200,000 under \$500,000.	4,369	1,423,445		6,386	65,260	50,227	3,973	53,499 52,703	22,537	6,299,394	4,888,889	38,402	604,041	286,278	21,649	290,806
\$1,000,000 under \$5,000,000	1,099	1,731,113	1,518,131	5,995	89,583	36,987	1,047	38,110 1,695	175	249,361	203,556	2,093	18,239	5,636	164	6,189
		*	Automotive dealers and		service stations	nsContinued	P					'				
			ō	Other automotive	ive dealers						Apparel	and	accessory stores			
Total	069*15	3,808,524	2,910,648	45,193	275,709	11,361	27,643	258,048	57,003	3,408,080	2,263,224	37,857	320,455	313,858	40,577	364,988
Under \$1,000 \$1,000 under \$2,500		1,216		348	13	12,776	1,204	748	4,658	2,141	3,236	342	152	14,651	568	139
\$2,500 under \$5,000.		17,594	11,140	423	257	889	1,146	1,054	3,298	30,970	8,536	843	165	11,057	2,345	3,114
\$10,000 under \$25,000	2,443	251 807		7,802	13 030		010,0	21 001	110,	77, 770	700,017	5 208	70 711	*CO*C.	0,539	470 47
\$25,000 under \$30,000. \$50,000 under \$100,000. \$100,000 under \$200,000		411,038			28,255 77,065	25,713	4,398 5,552	33,538 68,815	13,277	940,659	633,928	10,022	73,092	96,408	12,177	104,768
\$200,000 under \$500,000	4,611	1,444,156	1	13,611	105,734		4,134	85,777 22,459	2,453	672,169	437,237	5,664	80,096	67,581 9,578	2,431	67,632 9,802
\$1,000,000 under \$5,000,000	146	224,258	186,557	1,246	18,650	6,642	136	6,979	27	33,765	21,985	224	4,910	2,546	27	2,546
			Furniture,	home furnishings,	and	equipment						Eating p	places			
Total	85,427	5,059,537	3,420,313	75,602	478,188	L		490,384	184,889	7,788,413	4,160,691	212,232	1,542,006	628,336	136,145	746,958
Under \$1,000.		1,846	3,735	1,384	86				6,035	1,824	1,513	914	93	14,362	4.554	100
\$2,500 under \$5,000.	5,646	21,150		921	859	13,356	2,527	1,560	11,378	43,311	27,153	1,149	4,884	13,112	7,042	3,967
\$10,000 under \$25,000		263,169		6,744	13,151				46,615	787,188	455,144	25,574	96,330	53,834	34,541	83,393
\$25,000 under \$100,000. \$50,000 under \$100,000. \$100 n00 under \$00,000.	14,400	1,004,777		15,095	81,898		12,091	101,376	30,732	2,108,735	1,121,125	55,531	413,669	195,914	26,472	214,286
\$200,000 under \$500,000.		1,292,604	902,137	14,545	142,056	87,383	985	92,856	4,103	1,161,153	585,799	26,303	302,995	81,714	3,643	88,247
\$1,000,000 under \$5,000,000	- 79	117,403	86,555	787	14,106		76	4,600	42	58,822	31,318	1,154	14,472	2,185	38	2,250
				Orinking	places						Drug	g and proprietary	stary stores			
Total		3,486,348	1,935,666	94,451	419,656	335,802	70,723	391,554	22,218	2,739,543	1,845,993	28,579	290,939	299,539	20,528	310,608
Under \$1,000.	3,474	(*) 5,927	3,848	(*)	(*)		(*)	(*)	~ 688	4,480	3,147	99	201	103	(*)	(*)
\$7,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.		14,215 74,456 391,806	22.6	2,698 13,671	852 4,006 30,436	11,926	1,081 5,709 15,236	1,078 5,827 37,260	745	12,986	5,688	58	1,019	4,456	069	7,590
\$25,000 under \$50,000		1,147,296			118,765			138,144	2,911	106,221	71,963	1,355	6,535	13,453	2,809	14,682
\$50,000 under \$100,000	18,163 3,482 679	1,203,257	249,881	30,475	71,386	144,947	16,713 3,124 654	149,170 43,961	6,153	465,600 1,128,971 924,399	316,169 750,503 627 482	4,913 12,526 9,063	33,947 125,886 110,615	55,962 127,500 93,141	7,291	60,087 131,634 93,427
\$500,000 under \$1,000,000.		5,307			1,052			573	121	76,396	54,983	525	6,897	4,224	101	967.7
\$1,000,000 under \$5,000,000	- 2	2,099	917	52	-	121	- 2	121	13	20,490	16,058	123	2,839	700	12	808
Pootnotes at end of table.														:		

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

77,609 1,357 3,105 7,030 17,414 15,230 14,057 13,998 4,609 286 572 2,228 5,616 7,353 114,462 25,868 113,394 14,836 7,003 1,145 9,574 2,361 5,922 16,546 43,206 53,291 43,070 22,396 7,164 2,020 1,277 7,595 29,736 84,445 233,806 580,793 409,840 229,571 1125,701 67,147 118,790 102,051 198,639 Amount profit Number of businesses 2,187 2,824 3,220 3,942 5,056 1,376 1,376 125 125 2,892 2,683 2,993 3,151 3,583 1,179 1,106 415 68 265,962 25,876 36,466 42,889 62,776 62,776 10,207 4,381 1,795 88 2,478 2,842 4,378 4,109 5,777 2,457 1,396 137 1137 Net 118,835 2,775 2,580 8,018 9,811 36,246 11,239 1,239 1,239 1,239 Net profit (less loss) 25,772 13,107 13,830 5,564 975 2,702 67,099 12,702 13,389 544,611 207,073 109,373 43,911 5,978 16,448 43,179 13,552 14,603 12,252 12,252 13,546 12,932 13,895 4,548 286 15,166 14,514 1,534 6,242 6,242 trade not allocable secondhand stores 36,797 198 163 1,647 4,236 5,821 9,311 11,541 3,462 34 104 1.053 216 4.028 5.971 7,226 115,648 111,589 3,561 39,265 145 145 213 213 4,269 8,429 12,195 4,827 3,612 2,698 688 688 2,931 1,539 1,462 27,968 34,679 53,183 34,297 48,355 28,290 14,334 6,961 Payroll and retail 11,525 1,060 297 385 1,592 2,319 3,367 1,314 1,82 182 182 66 66 286,346
11,351
12,818
14,001
27,829
54,858
32,829
32,829
32,829
32,829
32,829
32,829
32,829
32,829 Real 719 459 783 1,035 3,294 1,679 1,348 1,106 431 27,994 1,015 1,645 1,645 1,706 2,347 1,602 2,146 1,535 Deprecia-tion 13,641 and Wholesale 4,043 3,767 5,568 9,305 36,560 96,512 154,189 260,522 321,640 156,538 3,396 2,557 4,615 9,616 32,570 81,652 53,590 131,394 130,760 49,733 169 1,148 2,888 3,242 24,363 112,300 119,094 114,503 51,603 Cost of sales and operations 401,743 5,047 7,113 21,854 35,655 86,474 61,316 78,335 74,602 25,432 5,915 644 2,689 6,438 14,199 33,200 85,712 106,683 106,683 108,312 59,336 36,551 19,963 58,127 27,559 93,994 198,949 461,265 1,104,045 5,127 11,246 30,006 55,820 156,740 105,099 113,736 1116,557 38,793 3,006 8,469 17,075 22,935 66,241 135,061 88,027 174,853 163,624 58,556 937,011 799,610 697,091 638,729 321,083 245,498 47,484 640,797 239,302 Business receipts Wholesale and retail trade -- Continued estate amounts are in thousands of dollars] 6,230 5,329 4,870 3,439 4,373 3,728 11,256 11,229 537 87 Number of businesses 33,305 10,135 4,167 3,761 4,639 5,297 3,069 1,579 454 135 27 31 364,002 74,644 56,028 54,227 62,784 69,846 5,784 11,746 5,119 2,209 2,209 138 49,848 11,169 6,844 8,263 7,985 10,114 2,853 1,667 803 139 Retail trade -- Continued real pue 10,031 40,957 66,690 56,790 11,216 4,541 2,200 6,758 11,912 33,827 97,046 164,470 229,988 218,933 102,154 25,182 7,220 2,194 12,205 46,133 121,832 360,446 ,085,268 919,983 562,177 228,109 109,109 13,557 13,557 4,046 14,036 31,465 110,094 461,269 456,852 229,536 80,426 34,798 8,132 1,852 191,484 605 Amount Net profit Number of businesses 14,171 19,569 18,739 29,183 50,147 23,119 7,837 2,474 2,474 137 137 49,925 19,420 7,275 2,786 501 125 10,469 11,542 12,165 17,745 32,498 27,755 23,280 13,213 4,757 42,234 58,859 64,848 90,444 117,979 133 3,316 6,999 6,437 3,386 3,386 150 on samples--money 121,104 18,786 13,666 13,620 67,581 146,665 215,254 207,885 98,112 6,127 191,201 93,116 328,354 1,041,291 887,807 472,300 206,887 15,075 14,727 15,965 112,490 5,634 23,437 106,947 456,869 455,152 228,981 78,996 32,857 7,858 Net profit (less loss) 8,257 37,826 62,781 55,851 11,060 4,530 1,852 180,029 380 843 1,806 3,145 10,648 38,429 70,375 160,771 224,826 49,509 4,377 1,919 2,817 8,287 56,315 110,854 140,370 77,056 82,121 41,634 564 235 3,406 24,078 67,746 74,692 37,932 10,646 2,060 21,482 45,778 50,704 8,905 5,235 15,685 18,345 3,543 1,380 135,997 agents, brokers, and ontinued Payroll (All figures are estimates based stores Other retail 23,969 1,301 4,788 8,792 6,821 1,230 462 3,496 2,238 4,058 7,699 20,997 23,284 30,850 28,845 21,915 7,188 14,059 115,599 118,187 35,423 74,875 74,875 55,338 46,688 24,980 24,980 24,901 21,780 1,648 2,484 3,801 6,002 17,698 19,142 10,016 3,384 1,511 1,511 Liquor 503 Deprecia-tion Retail nsurance 1,023 1,353 5,252 15,844 33,648 54,627 141,217 116,092 44,558 14,873 24,715 48,940 100,951 421,741 724,575 1,166,543 1,086,134 414,999 4,959 4,798 15,705 15,705 55,292 133,402 233,179 416,039 456,826 215,599 1163,569 Cost of sales and operations 9,629 439,663 800,054 836,861 170,366 110,677 215,480 2,493,347 41,825 4 221,390 227,390 1,986,966 1,428,132 1,116,792 948,079 449,079 449,0 16,797 41,500 81,329 197,689 716,227 716,227 1,177,564 1,833,655 1,964,320 1,488,688 54,010 255,784 53,372 11,577 39,102 78,242 228,515 797,209 822,565 520,210 360,365 272,799 107,380 26,763 7,903 3,067,652 141,102 553,486 ,001,454 ,015,168 202,268 126,474 6,612 Susiness receipts 110,851 85,163 86,311 98,490 126,414 53,465 21,324 8,208 3,245 679 39,700 24,751 22,870 26,535 43,696 32,959 14,243 5,133 5,133 175 26,072 24,968 22,323 31,067 51,271 23,632 7,999 2,635 901 161 Number of businesses 24,323 3,941 7,763 7,018 3,463 312 77 191,047 980 768 \$25,000 under \$50,000. \$50,000 under \$100,000. \$20,000 under \$200,000. \$200,000 under \$800,000. \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$1,000,000. Total..... Under 81,000.
\$1,000 under 82,500.
\$2,500 under \$5,000.
\$5,000 under \$10,000.
\$10,000 under \$25,000. Total..... Selected industry, size of business receipts

Footnotes at end of table,

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued [All flgures are estimates based on samples--money amounts are in thousands of dollars]

							4-74	177		-					Not not	nwofit
Selected industry, size of business receipts	Number of bustnesses	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of Am	ount	Number of businesses	Susiness redeipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of	Amount
							Finance, insu	insurance, and r	real estate	-Continued						
								Real estate	estateContinued							
		0p.e	rators, excep	Operators, except developers,	, and lessors	s of buildings	85				Lessors of r	real property	other than	ρπ		
Total	21,438	532,736	44,829	112,648	30,494	132,122	11,113	51,217	24,251	55,335	4,846	16,536	2,513	111,193	10,957	10,589
Under \$1,000 \$2,500	5,112	1,896	293	1,836	267	17,324	3,001	979	12,409 6,805	4,741	506	2,865	545 648 225	6,856 5,205 312	4,305	1,116 1,956 1,765
\$2,500 under \$5,000. \$5,000 under \$10,000. \$10 000 under \$25,000.	2,607	17,086 63,629	2,	4,441		13,662	1,146	3,210 8,027	1,196	8,056	109	2,308	140	1868	870	2,028
\$25,000 under \$50,000	1,626	57,943		8,615		6,018	1,064	11,380	121	4,428	2,006	400	174	571	103	971
\$200,000 under \$500,000 \$200,000 under \$500,000	363	49,357	11,194	10,119		14,125	111	3,578	3 .	2,391	828	417	92	342	E1 6	612 274
\$500,000 under \$1,000,000	108	70,712 80,815		16,131		17,860	16	2,270				- ((6 ' '			
55,000,000 or more		10.4		Agents, br	roker	managers						Other real	estate			
E E	281 195	3 641 816	171 666	100	9.7.6	1.310.639	215.647	1.440.816	37.118	1.542,431	805,669	33,759	127,007	237,136	28,245	295,230
Under \$1,000		:	-			133,244	17,585	5,831	4,159	566	2,724	1,063	1,458	112,452	985	317
\$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000.	42,872 43,441 53,822				739	62,674	36,590	73,577	5,156	18,878	1,253	3,008	401	4,572	3,644	7,606
\$10,000 under \$25,000			22,511	33,159		504,321	54,470	519,791	6,567	555,501	666,01	3,623 6,558	19 202	78 741	5 920	91,808
\$25,000 under \$50,000	18,		42,742 68,652 69,212	17,256	14,218 27,579 13,932	298,042 156,307 83,555	16,739 6,756 2,536	312,332 161,046 87,579	6,388 3,163 1,992	228,489 212,765 278,891	48,039 81,387 179,288	3,491	21,789	78,741 50,125 29,601	2,920	55,595
\$200,000 under \$500,000		_				26,788	909	31,005	1,221	356,409 167,338	260,317	1,467	32,559	5,314	1,042	8,401 8,401
\$1,000,000 under \$5,000,000		45,542				308	16	3,417	74	119,141	86,983	2,591	5,074	1,104	56	4,741
								Services	ses							
										Нот	Hotels, rooming	houses,	camps, and oth	other lodgings		
					Total							Total				
Total	2	42,422,854	7,864,754	1,827,677	9	15,244,117	2,045,553	16,274,667	101,882	1,909,877	341,911	289,769	236,708	131,988	58,207	263,739
Under \$1,000	515,465			71,766 68,025 93.919	10,043 18,356 44,963	172,474	243,469 328,024 315,633	84,473 302,962 602,419	10,951 12,804 15,003	5,350 21,728 55,653	1,698	5,193 7,606 15,585	810 1,278 2,655	113,620 18,329 111,715	2,284 6,806 5,981	541 4,215 4,633
\$2,500 under \$10,000. \$10,000 under \$25,000.		2,759,070	386,479 1,125,519			1,081,654		1,185,332	19,777	136,776	15,861	24,553	6,347	7,296 26,789	12,307	21,577 53,143
\$25,000 under \$50,000.		-			- 2	3,288,709		3,367,538 5,055,798	12,171 6,331	429,996	53,156	71,715	38,560	50,275	9,605	70,074 62,340
\$100,000 under \$200,000		6,782,537 2,409,419	-			2,471,963 524,009	50,687	2,504,101	1,835	242,204 142,875 40 188	63,765 37,941 8.820	23,045	46,627 29,222 11.045	22,167 8,326 1549	1,458 377 37	29,848 13,159 2,389
\$1,000,000 under \$5,000,000		_		11,326		34,660	202	39,823	29	45,382	13,013	4,007	11,772	1961	17	1,820
						Hotels,	rooming hou	houses, camps, a	and other lod	lodgings Continued	Inued					
				Tourist courts	ts and motel	so.						Trailer parks	and camps			
Total		939	112,5	145,814	-	85,729	20	134,184	35,598	519,063	115,849	99,100	39,504	15,973	17,544	72,310
Under \$1,000 \$1,000 under \$2,500.	2,292		389			12,505		734	5,963	2,892	1,651	3,225	306	13,481 14,076	958 2,602 1,981	199 1,916 1,490
55,000 under 55,000. 55,000 under 510,000.		49,506 49,506 143,802	13,			12,664	9 5	5,250	6,533	45,822	8.007	8,175	1,707	4,768	4,626 3,641	8,717
\$25,000 under \$50,000		_				24,065	2 2	37,462	3,311	117,088	17,087	24,946	8,243	8,787	2,082	19,338
\$100,000 under \$200,000	1,016 301 361	134,358 84,652 25,083	31,588	13,507	25,518 20,990 6,838	12,910	794 202 25	16,876 8,005 1,802	433 88 6	59,197 25,878 3,450	22,891 13,054 1,690	2,116 328	2,401	2,250 1,71	75 75 2	3,018 3,018 233
\$1,000,000 under \$5,000,000						682		1,320	4 (1 (1 1	• •			1 1
Footnotes at end of table.																

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

										,						
Selected industry, size of business receipts	Number of businesses	Business receipts	sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Amount	Number of businesses	Business receipts	sales and	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Amount
								Services Continued	Sontinued							
		Hotels	Hotels, rooming houses, camps,		and other lo	lodgingsContinued	fuued					Fersonal	services			
				Other lodging	ig places							Tot	al			
Total		450,886	113,508	44,855	996,368	30,286	19,913	57,245	536,392	5,928,608	1,408,027	308,909	1,302,756		455,170	1,578,624
Under \$1,000	_	1,780	508	739	561	12,343	3,155	1,565	69,420	37,765	9,182	6,679	1,011		37,096 82,393	12,467
\$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	6,424 6,124 5,680	22,910 41,448 80,081	2,301 5,546 15,016	5,483 4,849 8,626	1,349	5,192	3,024 4,709 4,088	7,610	103,622 119,684 86,679	372,750 850,043 1,339,344	50.807 109,184 262,937	17,689 35,842 68,135	13,325 64,877 304,233	376,302 335,427	94,950 111,048 75,467	173,883 389,208 364,487
\$25,000 under \$50,000	2,316	75,219	22,141	5,709	5,780	12,423	2,065	13,274	36,639	1,275,013	354,833	71,980	353,015		34,347	262,534
\$100,000 under \$100,000.	386	48,649	9,286		13,832	3,957	309	9,291	3,820	508,688	174,976	27,803	145,911		3,669	78,899
\$200,000 under \$500,000	114	32,345	3,747	2,798	5,831	1,104	100	2,136	47	30,110	14,539	6,506	59,984 5,694	19,708	591	22,449
\$1,000,000 under \$5,000,000	13	22,749	7,648	2,000	5,824	11,643	7	2005	115	24,165	15,033	568	776'9	1,101	12	1,143
							Pers	Personal services	esContinued	P						
			Coin-operated	rated laundries	and dry	cleaning					Other la	laundries and	dry cleaning	plants		
Total	29,894	535,384	85,907	75,144	73,227	47,288	18,323	71,739	47,025	1,167,628	331,308	67,262	340,047	177,900	37,857	194,652
Under \$1,000	2,173	1,348	100		66 (*)	12,040		(*)	2,802	1,285	1,103	303	55		902	344
\$2,500 under \$5,000	2,910	11,157	1,430 6,914	1,886	741	11,366	1,426	1,190	4,805	16,529	4,301	1,515	2,509	19,194	2,964	2,409
\$10,000 under \$25,000s25,000 under \$50,000	9,019	143,468	18,480		11,132	11,518		21,541	12,763	208,074	43,951	12,310	38,760		11,375	46,725
\$50,000 under \$100,000	1,603	112,330	21,404	13,022	26,453	12,321	1,238	14,717	5,338	378,684	113,921	21,808	123,902		4,981	57,391
\$200,000 under \$500,000.	13	3,531	2,213		1,665	1245	7 -1	231 246	271	75,132	18,333	3,110	35,887	2,130	217	4,395
\$1,000,000 under \$5,000,000	4 4			, ,	1 1	1 1		1 1	10.1	666,9	4,029	231	3,477		E (167
				Seauty	ohone							Both Park	ahone.			
Total	210,946	1,873,997	414,346	978.79	582.844	464,337	186.704	487.758	115.592	798.275	64.369		140.230	399.354	109.284	403.802
Under \$1,000	22,046	14,080	3,448	1,842	502	1813	13,142	3,283	7,047	4,342	458	379	89		4,454	1,946
51,000 under \$2,000	51,071	181,879	28,940	8,093	6,183	79,408	48,553	29,780	27,672	33,982	1,857	2,318	2,582		17,871 26,831	17,713
\$5,000 under \$10,000	34,205	291,045 528,073	49,266 116,646	18,164	34,455	113,005	29,768	115,905	41,727	291,908	9,725	5,819	9,491		41,434	194,820 99,876
\$25,000 under \$50,000	12,841	437,848	98,130	12,342	188,781	84,678	3,931	86,135	2,755	97,537	19,463	2,546	45,700	23,905	2,613	24,007
\$100,000 under \$200,000	43	63,156	27,658 324	1,589	33,297	4,770	¢63 43	1,735	50	6,642	4,816	334	4,769		95	135
\$1,000,000 under \$5,000,000.	. 2	4,313	2,949	20	761	777	21	777								
			Per	Personal services	ssContinued	p						Bustness	services			
				Other personal	al services							Total	al			
Total		1,553,324	512,097	82,066	166,408	384,216	103,002	420,673	376,736	3,943,411	901,899	166,124	635,017		292,476	1,352,916
Under \$1,000		16,710	4,073		266	16,076	18,576	6,881	96,313	40,244	8,770	12,171	3,105		46,885	17,789
\$2,500 under \$5,000	17,164	61,296	33,817	5,531	1,310	24,084	15,222	27,862	58,217	363,644	19,292	12,672	20,617	84,120 160,195	48,406	101,666
\$25,000 under \$50,000		657,822	127, 405		21,328	20,093	4,0,21	71,293	24,192	162,168	0/8,601	98,969	107 003		21,341	409,504
\$50,000 under \$100,000.		361,036	126,552	19,893	39,889	85,187	976'7	86,452	9,992	682,851	197,503	20,933	141,821		667'6	185,162
\$200,000 under \$500,000.		83,526 28,367	28,564	2,775	15,320	16,088	330	16,088	3,366 966 108	290,098	124,555	6,950	23,481	35,026	933 833 101	37,148 5,505
\$1,000,000 under \$5,000,000	ac 1	12,859	8,055	287	2,706	918	7 1	932	36	62,228	37,767	732	12,342		35	6,751
Footnotes at end of table.																

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	_	8us thess		Deprecia-		Net profit			Number of	8us1ness	مو موامه	Deprecia-	Daved	Net profit		
	businesses	receipts	sales and operations	tion	Payroll	(less loss)	Number of businesses	Amount	businesses	receipts	operations	tion		(less loss)	Number of businesses	Amount
								Services	-Continued							
							Bus	Business servic	servicesContinued							
				Services to	sgulpling .							Consulting	services			
Total	61,949	605,672	136,085	25,544	177,743	181,582	53,662	190,066	102,124	935,210	119,960	24,470	59,918	414,704	77,179	471,238
	12,216	7,222	3,657	706	1,452	2,262	8,983	4,196	26,080	9,382	1,663	3,016	858 1,165	119,879	10,228	3,571
\$2,500 under \$5,000	9,848	35,197	5,658	2,235	3,629	13,833	8,069	16,650	16,928	60,872	3,492	3,423	3,109	28,026	14,630	31,395
	10,089	575°507°	650,22	0,1/0	910,16		1/0.6	27 955	10,328	210,1162		00/10	19 153	620,161	1/0,61	100,000
\$50,000 under \$100,000.	1,275	86,890	26,186	2,750	37,488	15,430	1,209	16,043	2,436	162,176	33,816	3,495	12,597	63,928	2,345	66,343
	42	14,623	8,488	283	6,247		42	2,595	966	27,748		463	3,823	10,070	75	10,639
\$1,000,000 under \$5,000,000	4 1	7,385	6,183	114	6,011		7	196	91	10,833		67	1,522	2,852	9 1	2,852
			98	Susiness servicesContinued	cesContinu	ed					Automobile	parking,	repair, and	services		
				Other business	ses services							Total	al			
	177 010	000	Г	Other busine	œ	771 600	367 171	617 107	127 727	121 000	0 30 350 0	133 606		770 007	671 161	010 777
Total	212,663	2,402,529	645,854	116,110	397,356		161,635	691,612	167,253	4,151,905	2,075,058	173,595	714,741	602,846	131,162	666,078
	58,017 45,236	23,640	6,389	8,449	1,767	26,238	27,674	10,022	18,069	8,440	2,940	4,515	590	19,561 3,858	5,973	1,787
	31,441	113,444	10, 142	8,014	3,416		25,707	53,621	20,176	76,935		5,410	2,722	16,172	15,511	24,629
\$10,000 under \$25,000	27,775	441,458	70,655	25,031	43,000		25,993	179,043	38,456	620,081		34,913	34,301	140,741	33,439	155,923
\$25,000 under \$50,000	12,095	407,599	84,372	18,795	58,067		11,047	135,552	25,113	886,034	412,189	36,790	139,238	146,101	22,686	152,970
	2,490	340,359	135,301	12,720	79,253		2,274	49,018	6,579	861,813		19,637	206,002	93,406	6,369	94,751
\$200,000 under \$500,000	101	247,727	110,143	6,204	80,182		716	23,914	1,307	363,352		10,881	83,132	25,065	1,151	26,721
\$1,000,000 under \$5,000,000	26	44,010	27,515	695	4,809		25	3,703	10	14,684		1,119	1,453	209	6	653
		1	1	,		·] ·			- 1			•			•	'
						Au	Aucomooile par	parking, repair, and) :	and servicescontinued	7					
				Total							Gen	General automobile	repair	shops		
Total	134,433	3,519,950	_	89,215	621,381		110,642	578,200	87,503	1,858,249	<u>-</u> -	49,361	7	294,470	70,753	317,663
Under \$1,000 \$1,000 under \$2,500 \$2,500 under \$5,000. \$5,000 under \$10,000	11,707 13,029 16,281 20,110	6,108 22,525 61,006 148,908	2,884 6,670 25,232 66,152	1,238 2,292 2,320 7,171	287 1,452 4,620	13,848 4,975 16,410 33,183	4,462 9,257 12,873 16,867	1,505 7,478 21,328 37,838	8,697 10,157 10,742 14,281	4,524 17,560 40,147 106,735	2,158 4,612 16,759 51,013	808 1,638 1,799 4,337	58 100 456 2,743	12,487 4,915 111,230 21,674	3,703 7,423 8,200 11,619	1,394 6,720 13,917 25,752
	31,567	513,053		16,094	26,006		28, 352	134,164	21,301	343,002		10,579		76,728	19.079	82,886
\$25,000 under \$50,000	21,514	935,688		21,245	120,931		19,601	135,204	12,824	453,238		12,051		74,921	11,796	77,484
\$100,000 under \$200,000	5,807	762,836	444,587	13,362	186,861	83,252	5,674	83,994	2,117	266,665	147,833	4,953	59,935	31,205	2,045	31,845
\$500,000 under \$1,000,000	38	28,652		965	5,803		38	1,679	7	5,823		178		287	7	287
\$1,000,000 under \$5,000,000	7	4,934	4,298	24	327	124	7 -	124	7 1	4,934	4,298	24	327	124	7	124
			Automo	Automobile repair	shopsContinued	Inued										
				Other automo	obile repair						Automob	Automobile parking and other services	and other se	ervices		
Total	46,930	1,661,701	883,572	39,854	357,701	247,600	39,889	260,537	32,820	631,955	175,374	84,380	93,360	60,776	20,520	87,878
	3,010	1,584		430	9		759	111	6,362	2,332		3,277	15	15,713	1,511	282
	2,872	4,965		654	187		1,834	758	3,895	6,770		3,090	303	1,117	2,114	1,093
\$5,000 under \$10,000	5,829	42,173	15,139	2,834	1,877	11,509	5,248	12,086	4,807	32,793	3,256	4,717	1,625	6,592	3,714	10,012
	10,266	170,051		515,5	11,049		9,273	8/7,16	6,889	870"/01		18,819	6,295	15,136	780.5	21,159
	8,690	304,167		9,194	111,691		7,805	57,720	3,599	128,629		15,545	18,307	17,004	3,085	17,766
\$100,000 under \$200,000.	3,690	496,171	102,847	8,409	39,775	52,047	3,629	52,149	305	98,977	36,684	6,275	19,141	10,154	695	5,033
	31	22,829		418	4,821		31	1,392	36	21,737		5,336	2,815	623	23	1,106
\$1,000,000 under \$5,000,000	,	•	'	•	_	•	1	•	9	9,750	5,709	1,095	1,126	683	>	529

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

							Net pr	profit							Net profit	fit
Selected industry, size of business receipts	Number of businesses	Susiness receipts	sales and operations	Deprecia- tion	Payroll	Met profit (lest loss)	Number of businesses	Amount	Number of businesses	Business receipts	sales and	Deprecia- tion	Payroll	Net profit (less loss)	Numbe busin	Amount
								Services Continued	ntinued							
			Renair	Remain commisses	evcent suromobile	híle		•		Amusement	ic and recreation	tion services,	es, including	motion	pictures	
				-						•		Tota	a1			
Total		2,371,845	1,01	88,074	301,840	545,157	158,070	593,393	199,799	1,960,673	442,456	171,509	236,786			403,024
Under \$1,000				5,517	1,691	110,740	18,039	3,994	63,086	22,783	6,198	18,489	2,594	184,643	17,032	5,619
\$2,500 under \$5,000.	33,882	115,725	38,644	7,362	2,678	28,874	25,734	36,111	31,306	108,215	16,145	13,194	6,150			26,796
\$10,000 under \$25,000					43,314	201,231	36,079	206,493	22,377	344,534	65,426	25,078	32,066			93,054
\$25,000 under \$50,000	15,442	541,121	237,727		70,588	125,407	14,461	126,580	8,262	367.378	84,031	19,452	35,680		6,443	57,316
\$100,000 under \$200,000					49,454	27,121	1,640	27,246	2,055	273,618	78,152	16,029	40,654			080.67
\$200,000 under \$300,000	35	23,379			19,693	3,664	35	8,664	89	165,664	11,509	3,575	6,209	3,140		21,214
\$1,000,000 under \$5,000,000	2 -	2,349	1,525	24	364	71	2	17	22	37,469	5,618	2,659	4,760	9,853	15	11,140
						Amusement and	d recreation	services, ir	including motion		pictures Continued					
		1														
			trical			and entertainers					Other amu		recreation s	services		
Total			46,986	20,185	56,572	109,273	49,029	146,288	128,461	1,503,976	395,470	151,324	180,214			256,736
Under \$1,000	21,129	9.716	326	2,143	1.129	19,294	10,053	3,766	41,957	13,067	5,872	16,346	2,527	120,349	6,979	1,853
\$2,500 under \$5,000.				3,702	3,001	10,610	10,316	15,687	17,494	61,626	13,120	9,492	3,149			11,109
\$5,000 under \$10,000\$10,000 under \$25,000			3,366	3,923	9,088	22,666	9,971	35,241	18,739	136,346	23,549	12,197	10,496			28,653
\$25,000 under \$50,000				638	5,024	7,247	625	8,432	7,403	259,175	80,745	18,814	30,656			48,884
\$50,000 under \$100,000.			5,175	1,669	12,878	7,266	517	9,577	4,662	318,673	85,280	30,832	37,476	32,100		50,157
\$200,000 under \$500,000	175	47,873	_	435	6,426	9,119	122	10,496	007	117,791	30,980	11,847	22,750		266	10,718
\$1.000.000 under \$5.000.000				98	630	10.475	0 00	10, 275	21	775 66	720 5	2 570	3 878		7	665
\$5,000,000 or more	5 1		100	h 1		10,47	۰ ۱	0.4.01	2	29,653	15,036	638	6,193	835	2	835
							Me	Medical and hea	health services							
				Total	11						Offices	s of physicians	lans and surgeons	geons		
Total	389,289	14	1,109,401	410,804	2,058,443	7,858,282	359,660	7,916,651	156,309	7,949,557	246,434	197,650	922,560	180,627,4	142,017	4,790,259
Under \$1,000.		13,761	735	3,528	365	111,435	16,818	7,128	9,127	3,836	274	2,523	195			796
\$2,500 under \$5,000.				5,040	2,007	78,479	33,505	85,768	8,044	28,764	1,173	2,213	959			12,781
\$5,000 under \$10,000.	55,553		16,136	13,209	8,711	197,196	44,453	203,068	11,381	83,861	2,772	4,375	4,182	37,664	10,032	41,712
\$25,000 under \$50,000				81,716	274,280	1,466,278	70,117	1,470,217	32,384	1,217,561	30,763	35,114	104,270			759,117
\$50,000 under \$100,000.	90,933	3,318,080		164,861	837,397	3,526,820	90,723	3,527,668	49,619	3,551,968	84,772	84,442	399,460		909,606	2,219,969
\$200,000 under \$500,000			109,415	20,121	227,430	293,921	2,919	296,723	1,878	494,972	35,575	8,446	93,527	239,103		239,315
\$1,000,000 under \$5,000,000.		125,148		1.505	57,389	8,275	54	9.074	52	25.180	2,673	137	7.972			4.452
\$5,000,000 or more		20,511		502	9,714	137	2	112	1	'	,	•	•		*	
			Medical	Medical and health se	servicesContinued	tinued										
			Other	Other medical and	health services	ices						Legal se	rvices			
Total	232,980	6,955,100	862,967	213,154	1,135,883	3,099,195	217,643	3,126,392	129,786	3,461,592	146,384	78,919	412,296	1,838,762	115,138	1,874,560
Under \$1,000				1,005	170	1242	14,122	6,164	13,751	5,309	713	2,117	370			1,793
\$1,000 under \$2,500.		37,015		1,857	1,048	20,845	19,523	23,780	11,257	15,467	800	1,374	1,143			7,161
\$5,000 under \$10,000\$10,000 under \$25,000	35,418		13,364	8,834	45,073	159,532	34,421	161,356	14,867	109,711	4,527	4,563	6,161	332,951	13,824	340.064
\$25,000 under \$50,000				46,602	170,010	709,121	38,092	711,100	27,705	989,461	26,357	22.419	99.636			581,859
\$50,000 under \$100,000				80,419	437,937	1,306,885	41,117	1,307,699	14,453	974,253	34,391	19,965	121,322	546,176	14,357	547,799
\$200,000 under \$500,000	1,208	329,138	73,840	11,675	133,903	54,818	1,043	57,408	629	179,561	18,085	2,351	38,421	72,356	5,472	73,158
\$300,000 under \$1,000,000				2,299	37,902	8,233	66	9,081	83	55,426	8,534	528	16,585	15,539	81	15.646
\$5.000,000 or more	3	20,511	3,418	1,368	49,41/	3,823	39	4,622	Ξ'	36,290	7,083	80 1	1,977	2,073	E -	2,073
Footnotes at end of table.																

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

			Cost of				Net	profit	3	II .	Cost of		1	+ 50	Net pr	profit
Selected industry, size of business receipts	businesses	receipts	sales and operations	tion	Payroll	(less loss)	Number of businesses	Amount	businesses	receipts	sales and operations	tion	Payroll	(less loss)	Number of businesses	Amount
								ServicesContinued	Continued							
				Educational	services						Engineer	ing and arch	Engineering and architectural services	rvices		
Total	101,203	443,563	46,203	31,980	76,180	128,060	80,895	151,038	65,163	1,239,577	208,614	31,529	291,328	413,794	987,67	444,436
Under \$1,000.	34,518 27,998	17,170			7387		22,172	7,766	13,867	14,469	1,065	1,615	209	3,984	4,728	6,449
\$2,500 under \$5,000		63,872 70,166 102,453	7,428	5,478	2,100 5,959 22,055	29,341 28,352 25,567	16,657 8,328 6,545	32, 317 30,975 26,842	9,950 8,994 12,083	56,297 65,297 205,790	8,634	1,922 2,474 6,965	4,734	31,547 95,432	8,007	33,424 100,130
\$25,000 under \$50,000		57,414			19,477		1,209	11,280		200,581	28,575	4,462	33,217	83,084	5,186	87,235
\$50,000 under \$100,000	1 88	53,958		2,479	3,972	3,185	99	4,125		240,477	33,448	5,006	78,920	70,326	1,803	70,710
\$200,000 under \$500,000	36	12,663	1,458	338	4,912		26	1,681	77	138,230	14,541	2,3/5	18,907	8,669	72	30,158 9,126
\$1,000,000 under \$5,000,000		1,901	1,274	20	285	42	- 1	42	26	45,568	21,565	530	17,158	4,637	22	4,805
							Accounting,	auditing,	and bookkeeping	ng services						
				Total	11						Cer	Certified public	ic accountant	10		
Total	145,241	1,216,423	55,158	42,353	204,990	561,770	125,231	581,644	19,902	700,667	19,016	13,871	109,982	225,548	17,581	229,067
Under \$1,000.		22,855			243		36,720	11,515		3 401	21	232	31	1508	1,801	348
\$1,000 under \$2,000	19,720	69,007	1,986	3,896	1,123	31,492	17,400	37,116	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000		253,970		9,081	21,218		15, 837	140,902		57,009	962	1,980	2,761	33,283	3,393	34,040
\$25,000 under \$50,000	9,538	325,767		10,810	51,772		9,395	166,437		137,384	2,841	3,322	20,500	77,564	4,064	77,564
\$100,000 under \$200,000		111,548	8,500	2,545	38,925	38,551	879	38,967	759	97,152	7,541	2,357	33,588 5,882	33,571	759	33,571
\$500,000 under \$1,000,000	4 ,	3,214		140	26/1		ή -	4/3				•		•		
\$1,000,000 under \$5,000,000	- 1	1,158	1,069	7		7	- 1		, ,	, ,	' '		' '	[•	. 1
		Acco	Accounting, auditing, and		ckreping ser	bookkreping servicesContinued	nued					200 may 200 m	000			
		С	Other accounting, aud	ng, auditing,		and bookkeeping service:	es					10.00				
Total,	125,339	717,419	36,142	28,482	92,008		-	352,577	~	891,323	111,398	34,112	566,04	376,949	110,154	448,564
Under \$1,000st 000 under \$2,500.		51,869		2,045	212			11,167		28,641	6,978	760'9	874	132,090	30,761	12,499
\$2,500 under \$5,000	18,138	63,873	1,977	3,179	1,119	29,790	16,176	34,811	22,867	80,204	9,086	4,202	1,256	32,935	18,912	39,058
\$10,000 under \$25,000		196,961		7,101	18,457					236,611	25,336	6,737	6,826	131,140	14,955	132,923
\$25,000 under \$50,000	1,5	188,383	10.	7,488	31,272					188,241	18,325 14,051	3,833	7,032	102,239	5,205	103,212
\$100,000 under \$200,000		14,396	656	188	5,337	1,106		5,396 1,106	145	58,211	12,062	1,110	4,498	24,536	145	15,206
\$300,000 under \$1,000,000.	1 7	1,158	1,069	140	1,793					3,601	800	72	1,332	2,249	3	2,249
\$5,000,000 or more		'		,	'	'			,					•		
			Nature	e of business	s not allocabl	able										
Total	41,924	456,409	216,533	15,700	76,490		26,182	560'66								
Under \$1,000.		4,903		1,005	163		6,383	1,775								
\$2,500 under \$5,000.	4,974	16,980		578	3,921	5,474	3,712	7,011								
\$10,000 under \$25,000		65,731			1,614		2,852	24,372								
\$25,000 under \$50,000	_	50,049		2,823	8,218		1,322	12,202								
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000	194	61,176		1,995	13,603 6,591 214	6,650	171	6,673								
\$1,000,000 under \$5,000,000		7,894		52	556		S	165								
\$5,000,000 or more			-	,		'		,								

(4) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals, het loss exceeds net profit.

NOTE: See text for explanatory statements and a description of the "Sample hesign and Limitations."

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES

PART I

[All figures are estimstes based on samples -- money amounts are in thousands of dollars]

										Du	3111033	110	···	113/11	,, ,		JP.	101013	ınp.	•								
Net profit	(less loss)		1,085,114	13,654 142,002 5,976	1,079 141,492 (*)	12,553	15,795	153,789 41,951 36,427	107,052	13,086	19,303 16,796 32,582	25,285	23,514	(*) 16,692	29,023	8,275	250,900	61,262 10,465 50,797	187,876	(*) 12,882 8,038 (*)	12,949 13,044 (*)	54,111 42,756 11,355	14,787	16,606 20,320 (*) 43,100	134,751	40,356	82,894 74,486 8,408	509,774
		ida	980,692	82,451 51,831 9,147	17,131 19,790 (*) (*,555	7,998	22,622	220,267 76,649 69,417	140,755	19,950	28,030 40,239 22,054	30,482	35,728	(*) 25,165	32,984	11,277	309,178	34,574 11,416 23,158	274,457	(*) 9,157 1,166 (*)	22,084 18,283 (*)	91,467 75,910 15,557	16,437	20,190	25,157	8,135	12,903 3,968 8,935	273,525
Business	receipts	Florida	7,629,693	599,194 460,638 87,081	122,116 209,929 (*) 33,327	40,389	98,167	895,095 356,344 318,227	518,287	108,972	77,429 103,285 82,528	146,073	178,143	(*) 130,039	225,089	154,441	3,578,912	599,560 210,539 389,021	2,975,271	(*) 146,051 61,093 (*)	415,599 360,131 (*)	1,154,663 895,884 258,779	156,920	153,442 248,663 (*) 511,150	476,747	86,427	353,446 185,325 168,121	1,647,475
Number of	businesses		295,019	49,994 40,697 8,242	10,798 14,821 (*) 5,089	4,533	792,5	31,653 6,566 5,776	23,897	2,169	4,201 2,326 9,709	5,492	6,381	(*) 5,167	9,033	1,903	71,020	11,528 1,972 9,556	59,052	(*) 12,832 10,966 (*)	5,575 3,581 (*)	11,361 8,709 2,652	2,788	3,033 5,502 (*) 14,715	24,263	3,791	18,804	100,920
Net profit	less loss)		3,693,404	14,922 157,724 32,304	7,475 160,052 125,542 111,909	590,65	13,581	308,748 93,778 73,006	206,577	29,549	46,203 21,969 27,097	81,759	95,096	13,800	94,865	25,485	810,466	214,747 37,854 176,893	593,591	33,673 12,621 118,098 15,477	88,397 50,131 38,266	144,524 101,779 42,745	39,789	62,209 74,919 17,459 135,242	418,589	153,846	247,267 244,755 2,512	1,954,592
Pacro11	. 1	rnia	3,711,971	388,254 304,832 46,428	177,036 63,660 2,873 14,835	24,307	59,115	475,315 140,937 103,244	330,145	43,526	43,139 51,557 38,963	152,960	239,356	27,184	172,111	43,201	1,242,946	147,630 32,284 115,346	1,085,311	55,193 25,088 3,786 21,302	120,083 60,687 59,396	284,217 203,733 80,484	55,015	85,706 216,987 63,657 179,365	65,691	39,890	21,794 14,730 7,064	1,110,999
	receipts	California	29,675,761	2,691,785 2,269,725 428,477	721,668 1,017,534 18,726 83,320	151,964	270,096	2,537,799 1,032,822 822,016	1,457,071	213,981	192,092 163,543 147,963	739,492	995,354	132,893	902, 261	207,562	14,759,857	4,085,155 2,240,597 1,844,558	10,581,232	499,157 458,452 196,613 261,839	1,626,847 1,095,327 531,520	3,480,737 2,266,523 1,214,214	454,724	810,843 1,033,596 310,577 1,906,299	1,289,650	372,169	849,250 719,777 129,473	6,390,294
in chousands	businesses		948,286	136,955 101,396 13,918	38,447 32,477 8,482 8,072	17,406	18,153	57,469 12,682 10,672	43,513	3,644	12,442 3,268 8,707	15,452	25,364	4,027	23,571	6,112	264,688	51,073 4,991 46,082	208,667	4,147 67,200 58,131 9,069	15,424 8,427 6,997	25,850 18,363 7,487		12,156 23,380 10,321 42,484			58,213 52,868 5,345	348,298
rs are	(less loss)		18,573,757	735,679 477,911 573,776	59,818 55,920 59,357	140,271	117,497	1,780,814 420,708 347,546	1,292,253	185,957	218,214 135,765 316,977	435,340	427,434	81,884	514,785 372,575	142,210	4,411,582	1,139,360 166,275 973,085	3,220,422	172,596 166,943 68,730 98,213	484,797 313,177 171,620	735,230 489,969 245,261	180,026	228,032 351,670 219,067 682,061	1,739,561	781,108	861,741 782,438 79,303	8,966,500
samplesmoney ar		total	14,476,371	1,271,605	300,898 419,053 10,225 70,585	85,786	163,497	2,403,891 673,870 545,871	1,670,301	251,496	225,046 240,349 251,849	701,561	818,552	112,540	635,809	173,772	5,002,642	588,501 132,036 456,465	4,367,887	214,024 136,424 28,799 107,625	570,232 344,068 226,164	1,200,127 869,551 330,576	201,918	270,367 825,428 265,312 684,115	324,898	165,460	132,996 56,301 76,695	3,905,452
Business	receipts	10 States,	131,417,100	15,482,255 14,074,637 3,781,462	1,372,104 8,350,657 95,130 475,284	461,203	946,415	11,738,147 4,367,452 3,693,290	7,017,042	1,286,125	816,643 758,755 1,111,281	3,044,238	3,699,614	531,530	3,890,065	991,956	64,848,030	13,617,759 4,524,716 9,093,043	49,630,760	2,380,406 2,372,904 906,188 1,466,716	9,015,520 6,859,514 2,156,006	16,451,370 10,638,487 5,812,883	2,017,476	2,832,193 4,243,462 2,060,153 8.257,276	5,503,200	1,919,868	3,197,091 2,158,229 1,038,862	25,198,474
estimstes umber of	businesses		4,688,527	1,105,333 1,012,175 314,900	80,535 508,264 26,435 82,041	37,518	25,640	354,740 62,201 51,594	275,618	30,800	53,044 20,943 83,174	87,657	98,444	18,301 80,143	144,446	38,556	1,137,695	181,091 23,121 157,970	938,376	25,191 245,518 206,488 39,030	103,844 65,412 38,432	146,114 99,935 46,179	33,260	47,956 99,968 55,357 181,168	330,033	98,830	211,881 170,305 41,576	1,468,250
Net profit N	(less loss)		34,443,336	2,926,857 2,424,853 1,856,835	125,798 638,630 105,916	191,179	310,825	3,499,839 822,210 679,737	2,525,419	371,687	386,753 262,090 662,402	842,487	744,919	136,334	997,638	285,135	7,951,095	1,955,738 267,574 1,688,164	5,918,325	311,132 358,689 127,312 231,377	847,123 616,955 230,168	1,440,093	313,625	419,483 628,698 334,975 1,264,507	3,030,097	1,386,168	1,502,523 1,307,216 195,307	15,233,698
≤	rayioii	es, total	26,420,101	2,906,270 2,453,922 800,500	435,034 1,074,156 24,669 119,563	137,032	315,316	4,697,976 1,459,348 1,193,971	3,102,689	504,449	399,853 461,481 458,091	1,278,815	1,453,758	1,254,973	1,110,782	328,070	9,001,467	1,026,856 206,446 820,410	7,904,861	399,158 268,665 36,049 232,616	1,035,322 745,717 289,605	2,255,130 1,660,441 594,689	318,981	478,453 1,544,320 418,773 1,186,059	552,068	254,980	257,691 97,163 160,528	6,493,602
Business	receipts	United States, total	255,024,627	43,831,117 40,926,616 12,290,732	2,118,841 25,369,048 251,850 896,145	711,046	2,193,455	23,327,130 9,180,675 7,752,298	13,326,172	2,627,243	1,441,654 1,423,320 2,209,020	5,624,935	6,923,019	902,759	7,130,228	1,807,025	120,010,452	23,817,259 6,301,268 17,515,991	94,239,422	4,798,352 5,133,786 1,494,304 3,639,482	18,313,193 15,436,833 2,876,360	31,463,227 20,857,844 10,605,383	3,396,142	5,062,823 7,789,912 3,475,478 14,806,509	6,447,907	3,266,518	5,555,743 3,432,324 2,123,419	42,340,878
Number of	businesses		9,737,791 2	3,125,566 2,941,227 1,040,659	138,222 1,515,292 59,960 187.094		125,859	735,563 129,501 105,527	562,872	62,337	103,134 43,997 182,649	170,755	185,827	30,542	300,099	92,698	2,115,909	319,229 37,794 281,435	1,764,803	46,612 458,838 373,712 85,126	212,416 157,892 54,524	291,326 205,851 85,475		85,700 184,972 94,967 332,959	587,338	110,061	363,324 280,525 82,799	2,587,238
	Selected Industry		All industries	Agriculture, forestry, and fishery Farms Field crop farms	Fruit, tree mut, and vegetable farms. Livestock farms. Animal specialry farms		fishery	Contract construction	Special trade contractors	conditioning	decorating. Masonry, stonework, and plastering. Carpentering and flooring.	concractors, nor elsewhere	Manufacturing	Frinting, publishing, and silled industries.	Transportation, communication, electric, gas, and sanitary services	Other transportation, communication, electric, gas, and sanitary services.	Wholesale and retail trade	Wholesale trade Croceries and related products	Retail trade	farm equipment General merchandise stores Direct selling establishments Other general merchandise stores	Food stores	Automotive dealers and service stations Gasoline service stations. Automotive dealers.	Apparel and accessory stores	equipment Earing places Orthing places Other recall trade	Finance, insurance, and real estate	Bervice	Real estate	Services Horels, rooming houses, camps, and other lodgings.

Footnotes at end of table.

Table 2.4. -RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES

Part I--Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

																		Βl	ısıı	nes	55	K	eτ	ur	'n	5/19	1/1	•	Pro
Net profit (less loss)		34,579	2,186	0,570	9,321	964'6	45,486	9,328	15,037	21,121	911.998	18,892	11,050	7,842	*	26,835	2,498		5,682	13,184	244,443	128,562	115,881	72,582	6,738	20,080	17,605	8,635	(*)
Payroll	lda	51,703	10,463	606,12	4,067	8,288	28,770	10,184	2,174	16,412	36. 709	31,960	10,900	21,060	*	16,542	15.327		5,444	6,883	607,49	30,120	34,289	19,161	3,440	12,142	10,713	415	€
Buainess receipts	Plorida	192,046	43,825	07/17/	766.77	23,508	158,422	31,389	38,220	88,813	169.789	132,627	60,092	72,535	*	109,801	107.644		26,182	81,462	480,554	233,521	247,033	140,031	24,077	53,248	46,695	19,770	(*)
Number of businesses		16,730	2,980	106'0	2,638	3,951	15,394	2,368	3,823	6,203	6.113	605.4	2,292	2,117	(*)	007.6	9.602		4,156	5,446	14,529	5,381	9,148	950'5	966"5	2,211	5,118	5,023	(*)
Net profit (less loss)		111,439	10,214	45,657	080 67	20,308	207,686	34,835	75,821	97,030	72.853	65,041	30,891	34,150	7,812	896,69	13.583		20,516	6,933	1,038,162	647,268	390,894	208,589	11,369	71,053	77,618	59,086	7,444
Payroll (rnia	194,776	477.70	670,00	33,46/	12,006	160,532	37,460	9,270	113,802	136 091	116,021	38,512	77,509	20,070	42,634	42.451		14,435	28,016	329,253	140,225	189,028	67,512	11,659	50,587	32,316	5,778	9,435
Business receipts	Celifornia	697,931	250,042	066, 422	103,025	119,8/4	833,840	127,650	199,518	506,672	673 278	511,799	208,271	303,528	111,479	317,447	339,286		112,934	226,352	2,195,199	1,153,663	1,041,536	457,379	966,654	222,155	208,681	167,976	65,716
Number of businesses		55,692	996.	10,494	7,862	0/6'67	66,849	11,057	20,709	35,083	18.088	14,909	8,354	6,555	3,179	22,320	29.835		9,917	19,918	47,011	19,728	27,283	189,81	15,263	12,313	21,585	34,179	3,857
Net profit Number of (leas loss) businesses		810,025	137,358	201,108	199,483	222,016	757,695	112,097	263,578	382,020	198 165	287,666	158,260	129,406	34,195	288,079	59.733		71,854	12,121	4,625,318	2,790,995	1,834,323	1,140,002	62,444	232,561	342,306	258,715	34,739
Payroll	, total	779,173	804,062	353,456	82,298	93,011	441,112	120,320	36,518	284,274	107 007	364,477	140,664	223,813	55,944	140,457	145.427		35,191	110,236	1,211,361	524,349	687,012	263,293	45,086	179,345	119.041	27,457	22,774
Buaineas receipta	10 States, total	3,473,784	1,023,503	1,086,803	431,562	931,916	2,579,004	391,385	602,607	1,585,012	196 711 6	1.944.626	965,074	979,552	369,635	1,195,985	1.153.384		303,432	849,952	8,908,234	4,710,051	4,198,183	2,208,903	258,178	745,386	147,649	601,403	214,309
Number of businesses		290,915	42,855	113,220	60,291	74,549	226,408	35,780	63,237	127,391	596 58	66,904	43,208	23,696	190,61	107,338	112 307		41,443	70,864	232,890	94,188	138,702	80,280	54,572	38,032	84,633	105,179	21,486
Net profit (less loss)		1,469,376	220,382	463,828	401,453	383,713	1,189,387	180,495	415,539	593,353	088 (09	540.742	292,808	247,934	61,138	544,873	121 158	200	107,670	13,488	7,850,070	4,757,711	3,092,359	1,845,691	127,661	411,044	562,218	377,691	76,390
Payroll	es, total	1,297,069	406,265	784,427	139,670	166,707	630,753	177,700	58,482	394,571	116. 971	621.437	262,286	359,151	93,434	302,660	236 683	100	56,769	179,914	2,053,639	922,044	1,131,595	411,569	75,441	288,332	205.254	40,577	46,785
Business receipts	United States, total	5,903,244	1,677,468	1,874,874	169,661	1,551,231	3,929,407	604,629	927,355	2,397,423	700 071 7	3.516.238	1,847,544	1,668,694	631,968	2,377,011	1 05% 995	2001	452,670	1,502,325	14,883,394	7,947,346	6,936,048	3,466,482	441,248	1,231,326	1.216.851	884,863	458,071
Number of businesses		535,132	75,386	210,777	116,069	132,900	375,603	61,771	101,663	212,169	350 271	134.066	87,173	46,893	32,889	210.717	200 186	•	71,367	128,819	389,374	156,092	233,282	129,919	101,056	666,49	144.821	167,551	41,933
Selected industry		Personal services	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services	Ausiness services	Services to bulldings	Consulting services	Other business services	Automobile parking, repair, and	Automobile repetr shops	General automobile repair shops	Other automobile repair	Automobile parking and other services.	Repair services, except automobile	Amusement and recreation services,	Theatrical producers, bands,	orchestras, and entertainers	services	Medical and health services	Offices of physicians and surgeons	Other medical and health services	Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and	Other services	Nature of business not allocable

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

Part 1--Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

											Busine	ess	Ret	urns	/1971 ·	Pr	ор	rieto	rshi	ps									
Net profit (less loss)		1,212,986	14,796 16,727 (*)	5,747	(*)	(*)	*	123,629 17,522 14,535	100,983	11,934	23,756 (*) 25,526	33,079	24,863	9,107	35,855 23,479	12,376	275,421	54, 361 (*) 46, 564	218,394	(*) 11,016 8,974 (*)	39,898 22,086 17,812	42,333 27,734 14,599	10,737	(*) 22,732 19,372 52,008	110,934	980,64	53,437 40,141 13,296	624,496	5,469
Payroll	Jersey	680,382	\$6,542 39,490 (*)	26,905	(*) 4,290	(*)	*)	121,729 25,130 18,506	93,154	13,208	18,004 (*) 24,294	35,033	34,897	5,862	37,204 27,945	9,259	226,240	23,895	199,266	(*) 8,572 2,509 (*)	28,790 11,780 17,010	64,965 48,309 16,656	11,366	(*) 30,321 11,405 29,485	15,739	8,097	6,060 2,587 3,473	187,767	2,058
Susiness receipts	New Je	6,170,027	259,220 178,341 (*)	85,295	(*) 32,012	*	(*)	645,240 184,309 155,716	436,059	74,210	80,737 (*) 95,876	165,736	170,676	50,857 119,819	187,636	52,856	3,079,713	513,428 (*) 386.355	2,538,010	(*) 110,912 65,952 (*)	462,090 266,184 195,906	814,939 617,656 197,283	119,731	(*) 215,116 146,658 465,425	333,156	127,564	162,784 101,164 61,620	1,481,752	27,853
Number of businesses		206,274	12,009 8,621 (*)	2,639	(*)	(*)	(*)	21,589 2,918	17,725	2,347	4,363 (*) 4,771	5,555	906'5	1,916 3,990	7,138	2,317	57,038	9,121 (*)	47,401	(*) 9,655 7,829 (*)	6,057 3,076 2,981	6,986 4,910 2,076	2,252	(*) 5,150 3,695 10,711	17,266	4,622	11,115 9,161 1,954	83,830	2,508
Net profit (less loss)		795,471	68,354 64,742 56,029	(*)	(*) 16,806	*	*	81,564 16,413 14.683	63,824	(*)	(*) 6,460 28,315	13,893	32,166	(*) 25,595	28,863 23,651	5,212	188,984	38,874 (*)	139,097	11,189 15,699 8,421 (*)	11,762 8,523 (*)	35,117 17,482 17,635	(*)	(*) 10,942 14,826 24,836	73,150	35,055	36,180 27,194 8,986	320,464	5,720
Payroll P	uri	607,603	55,011 52,334 16,700	(*) 32,480	(*)	*	(*)	118,944 38,899 30,268	75,076	*	(*) 9,199 20,734	27,313	37,740	(*)	39,964 33,526	6,438	219,058	17,894 (*)	195,674	16,527 7,240 1,936 (*)	22,139 16,715 (*)	55,954 41,515 14,439	(*)	(*) 35,126 14,531 20,407	12,297	4,727	7,476 3,435 4,041	122,429	8,802
Susiness receipts	Missouri	955,765,9	1,522,300 1,494,597 354,830	(*)	(*) 12,201	*	*	562,593 208,550 175,386	335,808	(*)	(*) 32,384 95,012	123,816	193,657	(*) 168,775	264,123	42,979	2,969,818	503,247 (*) 457,085	2,379,948	193,864 150,050 61,335 (*)	365,141 304,057 (*)	871,720 513,609 358,111	*	(*) 171,337 104,552 308,298	227,780	87,285	137,526 76,612 60,914	840,767	58,544
Number of businesses		310,816	144,845 142,830 33,817		(*)	(*)	(*)	20,285 3,376 2,61	16,290	*	(*) 1,179 7,924	4,191	5,818	796,4	8,348	1,715	55,776	6,318 (*) 6.030	926,976	2,210 13,578 11,537 (*)	5,33(4,194 (*)	8,876 5,981 2,95	(*)	(*) 4, 3 2,724 6,028	17,110	4,865	12,041 10,207 1,834	57,785	3,033
Net profit (less loss)		1,309,641	69,623 50,816 1,027	17,346	(*)	*)	7,196	133,566 33,608 28.092	95,083	11,167	(*) 9,202 26,917	43,312	24,540	(*) 22,807	33,014 23,508	905'6	357,351	80,018 (*)	273,094	16,389 17,854 8,793 9,061	35,116 28,563 6,553	64,901 45,769 19,132	(*)	17,459 24,346 26,150 57,923	130,749	56,657	70,724 64,045 6,679	561,399	5,717
Payroll	gan	1,029,926	74,086 51,525 7,853	18,420	(*)	*	12,947	168,512 58,145 49.761	106,590	15,954	(*) 10,925 32,700	41,909	56,483	(*)	38,355 15,542	22,813	404,548	37,939 (*)	363,021	17,344 10,430 547 9,883	40,612 31,727 8,885	102,800 73,127 29,673	(*)	15,105 68,259 40,613	17,799	6,479	7,088 3,460 3,628	266,859	13,761
Susiness receipts	Michigan	795,171,6	925,762 809,739 200,967	103,890	(*)	*	70,710	859,004 351,242 318,962	484,467	78,705	(*) 46,127 117,812	225,481	228,506	(*) 213,728	255,746	83,443	766,658,5	662,059 (*) 467,894	4,132,944	192,500 112,921 67,122	61,487 041,874 11°,613	1,346,534 54,625 4 1,909	*	315,911 47,802 728,902	370,614	121,946	237,078 180,118 56,960	1,632,290	105,217
Number of businesses		323,676	81,958 75,964 29,392	6,337	(*)	*	4,473	24,930 3,709 3,129	20,108	2,268	(*) 1,829 6,081	9,267	6,961	(*) 6,121	10,147	1,954	78,927	10,013		1,882 17,763 15,111 2,652	7,365 4,619 2,746	11,761 8,496 3,265		2,528 6,823 4,501 12,856	26,476	8,015	17,298 14,338 2,960	90,939	5,815
Net profit (less loss)		2,082,305	342,714 330,286 274,923	113	14,389	(*)	8,269	165,378 37,051 26,079	121,798	(*)	17,001 10,166 35,529	39,574	45,822	(*) 37,369	46,103	19,889	447,932	121,153	305,603	18,456 24,249 16,501 7,748	37,958 25,856 12,102	76,164 52,148 24,016	20,426	8,501 27,865 32,191 59,793	194,374	107,844	74,710 63,616 11,094	839,482	1205
Payroll	ois		96,849 84,197 32,474	3,540	970	(*)	8,630	265,924 67,205	194,873	(*)	20,333 23,622 24,917	92,746	65,799	(*) 49,922	38,602 29,044	9,558	503,556	59,591 10,425 49,166	422,748	24,893 21,055 9,108 11,947	64,069 34,660 29,409	125,541 97,977 27,564	16,622	29,057 59,113 26,572 55,826	29,411	16,226	11,863 4,516 7,347	338,445	7,767
Susinesa receipts	Illinois	14,974,381 1,344,452	2,732,022 2,646,371 1,235,299	29,837	6,690	(*)	26,900	1,187,285	750,445	*	65,095 70,017 130,106	336,533	309,621	(*) 262,386	272,408	104,772	7,546,458	1,460,172 311,083	4,835,595	298,602 228,268 110,249 118,019	774,901 637,285 137,616	1,700,711 1,152,351 548,360	211,042	244,831 344,919 338,758 693,563	566,523	272,634	264,322 180,930 83,392	2,287,310	53,834
Number of businesses		497,354	175,249 170,817 96,399		2,234	(*)	2,715	29,017	23,031	(*)	3,733 1,458 8,211	7,547	7,271	(*) 5,964	10,560	3,442	105,857	13,661 2,204		2,540 23,194 20,048 3,146	8,696 5,520 3,176	12,540 8,236 4,304		4,987 10,706 8,782 13,670	29,630	11,587	16,869 12,424 4,445	135,662	3,495
Selected industry		All industries	Agriculture, forestry, and fishery Farms. Field crop farms.	Fruit, tree nut, and vegetable farms	Animal specialty farms.	Horticultural services	fishery	Contract construction	Special trade contractors	Plumbing, heating, and air	Painting, paperianging, and decorating Masonry, stone	Contractors, not elsewhere	Manufacturing.	Industries	Transportation, communication, electric, gas, and sanitary services. Trucking and warehousing	services	Wholesale and retail trade	Wholessle trade	Retail trade	Farm equipment. General marchandise scores. Direct selling setablishments. Other general marchandise scores.	Food stores. Grocery stores Other food stores	Attomotive dealers. Automotive dealers	Apparel and accessory stores	equipment Eating places Orinking places Other retail trade	Finance, insurance, and real estate	Service agence, brokers, and	Real estate Agents, brokers, and managers Other real estate	Services	other lodgings.

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

Part 1--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

13,935 439, 139, 139, 139, 139, 139, 139, 139, 1	1111nois 11111nois 111111111111111111111111111111111111				_		_	_			_			(less loss)
33,935 5,227 15,120 6,406 7,132 21,132 6,123 6,123 6,227 6,227 6,227 (*) (*) (*) 10,418		200 000		Michigan	gan			Missouri	iri			New Jersey	rsey	
5,257 15,120 6,406 7,112 21,510 4,249 6,237 6,237 4,880 3,505 (*) (*) (*) (*)		108,024	19,849	269,099	797.69	64,895	16,035	152,747	36,528	40,260	14.744	189,497	33,993	51.845
6,406 6,406 7,1152 11,510 4,123 6,123 11,138 11,138 11,138 (*) (*) (*) (*) (*) (*) (*)		23,476	3,628	97,258	26,559	13,352	3,119	51,586	10,625	7,895	1,642	27,458	3,662	7,193
6,406 7,152 21,510 4,249 6,123 11,138 6,277 6,277 6,899 8. (*) (*) (*) (*) (*)		32,450	8,930	97,378	36,908	21,511	2,097	45,850	12,668	12,327	5,438	72,860	22,138	15,268
7, 152 2, 249 6, 129 11, 138 6, 277 6, 277 6, 277 7, 890 8, 3, 505 (*) (*) (*) (*)		30,488	3,586	24,984	2,805	16,764	4,367	31,411	10,444	11,699	3,483	22,109	2,426	11,618
21,510 4,1249 6,123 11,138 11,138 6,277 6,277 (*) (*) (*) (*) (*) (*)		21,610	3,705	645,64	3,192	13,268	3,452	23,900	2,791	8,339	4,181	67,070	5,767	17,766
6,249 6,123 11,138 11,138 6,277 6,890 (*) (*) (*) (*) (*) (*) (*) (*) (*)		93,439	12,492	158,425	26,185	48,663	5,627	60,516	6,901	22,982	12,619	160,282	23,567	52,745
6,123 11,138 6,277 6,277 6,890 3,505 (*) (*) (*) 10,418		16,147	(*)	(*)	*	(*)	(*)	*	*	*	*	*	*	*
6,277 4,890 3,505 (*) (*) (*) (*) 10,418		34,642	2,629	23,863	1,331	12,891	(*) 3.388	(*)	3.375	(*)	4,200	36,813	5,129	19,760
6, 277 6, 890 3, 505 (*) (*) (*) (*) 10,418														
(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)		32,672	6,517	138,477	24,412	24,523	6,140	124,483	19,894	20,235	086.4	112,877	18.564	23.820
(*) (*) (*) (*) (*) 10,418		29,244	4,562	112,354	21,591	22,701	5,434	115,802	19,586	19,564	3,594	89,662	15,718	18,58
(*) (*) 10,418		21,358	2,584	52,495	7,296	10,747	4,152	66,328	9,224	11,682	2,869	45,843	4,982	12,04
(*) 10,418 1		*	1,978	59,859	14,295	11,954	*	(*)	€	*	(*)	*	(*)	(*)
10,418	(*)	(*)	1.955	26.123	2.821	1.822	*	*	(*)	(*)	*	*	(*)	(*)
9,641														
179.6	9,528	24,573	5,905	65,243	8,217	10,360	5,217	43,957	5,297	16,080	3,999	65,405	7,060	13,172
	12,921	457	7,140	97,590	14,933	3,631	2,832	22,569	2,236	3,519	6,414	60,267	6,511	3,456
		960	0	000	6	,	1	4	4	-				
Other amusement and recreation	2,193	4,825	5,65,5	19,024	3,248	6,036	(* *)	(*)	(*)	(*)	2,915	160,02	2,542	3,797
services5,724 57,357	7 7,728	14,368	4,547	78,566	11,385	12,405	(*)	(*)	(*)	(*)	3,499	40,176	3,969	1341
20,043	2 100,405	398,095	15,079	569,318	72,242	302,651	7,691	276,580	32,870	159,277	16,935	574,153	59,232	329,13
7,282		229,035	6,357	272,926	33,316	160,776	(*)	(*)	(*)	*	7,095	327,098	30,783	203,987
Other medical services	3 50,066	169,060	8,722	296,392	38,926	141,875	5,539	140,783	17,174	72,085	04846	247,055	28,449	125,152
8,081	24,	115,513	3,537	107,481	13,748	898,09	3,209	952,09	4,176	35,846	6,428	160,455	22,074	82,743
Educational services	386	6,380	3,368	23,812	484	3,805	*	*	*	(*)	3,038	13,254	2,180	4,582
services	2 14,378	11,667	(*)	*	(*)	(*)	(*)	(*)	÷.)	(*)	2,570	39,018	7,040	17,560
0		170	e e	0			6							
Services	4,721	21,020	3,922	24,219	1,019	9,092	2,367	12,613	3,122	6,102	7,097	36,216	269	17,197
Nature of business not allocable 2,575 15,390	0 2,185	3,920	1,980	22,118	1,321	11,185	(*)	*	(*)	(*)	(*)	(*)	*)	(*)

Table 2.4. - RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES - Continued

									Bus	ine	SS	Retu	rns	/19	71 •	Propi	iet	ors	hips											
	Net profit (less loss)		1,835,810	6,335 117,972 168,101	7,694 1164,634 17,509	2,353	21,954	266,292 60,487 49,148	197,443	36,207	33,797	(*) 42,932	69,157	38,881	10,663 28,218	38,696 30,846	7,850	476,339	131,543 (*) 118,024	342,549	22,686 27,279 7,021 20,258	\$2,468 41,248 11,220	93,720 48,317 45,403	13,299	29,894 31,478 13,478 58,247	196,762	102,573	83,932 85,617 11,685	826,692	9,617
	Payroll	88	2,030,100	239,850 217,063 86,397	11,884 107,296 1,675 7,811	4,682	18,105	446,378 99,320 79,977	323,693	43,700	36,401	39,088	161,049	82,785	18,868	70,651	15,908	647,311	80,487 (*) 65,117	364,835	27,979 21,865 979 20,886	75,750 59,361 16,389	150,134	23,317	33,375 120,758 19,651	62,587	24,391	31,791 7,238 24,553	434,867	20,440
	Business receipts	Texa	18,576,889	3,406,573 3,219,373 971,110	71,156 2,073,483 10,164 93,460	20,933	166,267	2,000,603 741,506 632,048	1,195,054	234,610	128,249	(*) 141,459	585,424	396,494	73,365	453,063	85,197	8,414,007	1,746,805	6,639,885	303,913 430,261 103,856 326,405	1,293,094 1,135,644 157,450	2,252,008 1,196,018 1,055,990	233,861	370,128 547,498 158,702	965,662	281,774	461,501 252,732 208,769	2,551,988	117,378
	Number of businesses		710,590	235,194 225,463 52,192	4,938 144,529 2,927 20,877	2,092	7,639	61,081 9,544 7,407	48,343	5,664	10,269	(*) 15,704	14,407	10,065	1,956	18,571	3,538	158,850	19,155 (*) 17,258	138,638	3,100 39,463 32,785 6,678	15,142 11,797 3,345	27,320 15,694 11,626	3,270	6,788 12,948 7,099	965,84	13,562	28,704 18,618 10,086	165,758	965"7
	Net profit (lesa loss)		1,924,080	\$3,681 29,007 15,859	2,912 35,138 14,857 1,673	8,229	16,445	180,623 46,574 41,619	126,756	21,582	16,674	20,908	42,342	54,819	10,036	68,740 52,044	16,696	360,562	135,426 16,573 118,853	425,261	25,959 19,018 10,808 8,210	71,130 43,561 27,569	84,071 50,949 33,122	26,140	31,684 39,077 41,949 86,233	142,944	74,937	64,826 33,430 11,396	199,658	4,633
	Payroll	lvania	1,495,001	77,580 65,610 3,248	8,815 44,871 1,171 7,505	2,632	9,338	256,469 64,593 56,942	185,053	33,681	37,230	22,953 13,392	77,827	114,871	13,879	85,017 53,213	31,804	365,775	92,112	473,615	27,105 12,439 2,221 10,218	64,859 36,679 28,180	132,906 79,283 53,623	23,185	32,551 74,781 25,734 80.055	34,460	19,807	12,698 3,898 6,800	340,620	11,150
of dollars]	Business	Pennsylvania	13,402,533	919,190 834,722 43,558	44,386 694,980 10,314 41,484	19,234	65,234	1,201,482 422,150 385,004	736,635	164,254	96,118	90,164	312,089	433,682	64,002	521,683 375,071	146,612	7,434,253	1,559,020 381,793 1,177,227	5,873,907	320,053 247,798 81,461 166,337	1,161,131 876,218 284,913	1,931,720 1,071,978 859,742	279,484	373,523 397,611 285,052 877,535	452,241	202,257	212,632 125,955 86,677	2,345,649	86,457
in chousands	Number of businesses		396,850	66,223 58,903 10,009	2,380 39,744 1,910 4,660	2,375	576.7	33,672 5,246 4,789	25,626	4,228	670,7	2,966	8,535	10,796	3,096	18,204	4,772	109,670	18,522 2,563 15,959	926,06	2,975 16,143 12,126 4,017	13,355 8,510 5,045	13,679 8,934 4,745	3,840	5,937 8,386 8,639 17,802	21,535	10,133	9,981 6,503 3,476	132,227	3,146
amounts are i	Net profit (less loss)		1,668,738	125,453 103,587 51,542	6,171 40,988 13,384 8,270	*	11,618	168,787 36,670 31,340	127,369	16,103	15,330	12,583	49,309	26,485	5,695	\$6,275 47,337	8,938	391,042	112,131 16,993 95,138	274,910	13,542 13,477 7,048 6,429	40,788 27,230 13,558	68,526 \$1,039 17,487	*	19,265 40,533 19,379 50,689	154,148	78,927	69,736 63,980 3,756	740,397	10,294
on semplesmoney a	Payroll	0	1,101,278	89,292 71,010 13,488	12,013 33,297 279 11,933	*	8,200	187,948 53,147 44,177	132,112	24,038	21,102	22,439	46,428	865,08	4,414	41,740	4,952	404,888	35,670 7,491 28,179	368,895	18,212 6,440 838 5,602	61,646 41,911 19,735	104,749 80,996 23,753	*	15,305 80,740 22,374 52,847	23,306	13,628	8,949 5,856 3,093	295,175	3,170
ased on samp	Business receipts	Ohio	10,339,274	1,431,869 1,320,787 409,758	59,940 768,002 12,115 70,972	(*)	966'69	969,766 368,499 309,918	576,651	108,130	61,521	68,281	232,146	262,009	26,782	357,329	36,846	4,915,223	771,352 182,583 588,769	4,116,071	211,907 152,823 77,519 75,304	880,438 706,428 174,010	1,468,581 1,003,151 465,430	€	201,338 406,324 166,724 555,887	433,780	181,225	234,068 171,580 62,488	1,898,283	46,339
estimates based	Number of businesses		459,298	140,732 133,256 59,874	4,333 53,582 2,909 12,558	(*)	5,723	34,069 6,833 5,922	26,116	2,270	4,136	2,574	9,378	7,306	1,089	17,701	2,702	101,880	15,336 2,713 12,623	978,48	1,950 28,145 25,534 2,611	9,021 5,523 3,498	14,606 11,392 3,214	*	4,029 8,196 2,963 14,444	28,623	962 6	18,138	124,073	3,758
[All figures are	Net profit (less loss)		2,966,188	53,455 23,898 16,889	8,858 31,147 13,934 15,284	19,029	10,528	198,438 36,654 32,617	145,368	20,358	32,752	15,643	37,630	64,248	(*) 55,244	83,351 55,368	27,983	652,585	189,845 35,603 154,242	460,047	14,266 28,090 11,224 16,866	94,331 52,935 41,396	71,763 \$1,996 19,767	26,039	22,680 59,458 29,430	183,160	81,827	78,035 65,174 12,861	1,729,343	5,035
[A11	Payroll	York	1,494,966	111,690 84,430 3,294	22,957 49,422 835 7,922	13,292	13,968	142,405 49,845 38,904	88,850	8,066	14,023	13,345	35,814	103,295	(*)	79,181	18,562	479,142	58,709 17,509 41,200	420,365	14,836 14,138 5,709 8,429	70,200 32,265 37,935	87,374 67,051 20,323	20,686	15,127 92,276 27,682 78,046	38,431	21,080	12,374 4,613 7,761	534,766	14,527
	Business receipts	New)	14,879,419	994,340 840,344 46,026	124,370 624,670 9,100 36,178	63,980	90,016	879,280 300,366 246,592	526,565	87,309	81,724	60,142	177,448	531,472	(*) 482,840	450,727	155,248	7,289,792	1,716,961 582,660 1,134,301	5,557,897	195,219 235,368 80,988 154,380	1,274,792 836,366 438,426	1,429,757 1,066,692 363,065	248,762	238,589 \$62,487 213,096 1,159,827	553,213	186,587	284,484 164,036 120,448	4,122,666	107,815
	Number of businesses		540,364	62,174 54,228 9,834	5,806 30,990 2,213 5,385	3,700	4,246	40,975 6,642 8,252	30,929	4,878	7,725	2,315	7,833	12,376	(*)	21,173	10,101	133,989	26,364 4,281 22,083	105,875	3,661 17,545 12,421 5,124	17,673	13,135 9,220 3,915	5,087	5,026 13,941 4,857 24,950	34,620	11,615	20,718 15,973 4,745	228,758	6,140
	Selected industry		All industries	Agriculture, forestry, and fishery Farms. Field crop farms.	fruit, tree mut, and vegstable farms Livestock farms Animal specialty farms Other farms	Horticultural services	fishery.	Contract construction	Special trade contractors	conditioning	decorating.	Carpentering and flooring	classified	Manufacturing	frinting, publishing, and silled industries	Transportation, communication, electric, gas, and sanitary services	other transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade	Wholesale trade	Retail trade	farm equipment. Ceneral merchandise stores. Olrect selling establishments. Other general merchandise stores.	Food stores. Grocery stores. Other food stores. Automotive dealers and service.	stations Gasoline service stations Automotive dealers	Apparel and accessory stores	equipment Earing places Drinking places Orinking places	Transfer insurance, and real estate	Service.	Real estate Agents, brokers, and managers Other real estate	Services	other lodgingsFootnotes at end of table.

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued PART 1--Continued

																							1-	- ′	_ `	
Net profit (less loss)		66,457	11,056	22,611	18,236	22, 22	10,464	12,356	48,656	32,543	31,961	16,978	000	582	44,584	7,952	4,276	3,676	427,105	276,469	120,636	78,170	10,040	22,430	31,877	(*)
Payroll	as	978,66	36,193	48,427	3,810	707 33	18,023	2,684	35,697	44,923	37,323	18,811	216 01	7,600	17,630	11,968	546	11,722	123,176	60,468	80/*79	17,398	17,017	12,995	9,608	(*)
Suginess receipts	Техаз	365,876	122,914	124,083	79,468	774467	48,891	30,413	198,592	261,763	220,086	133,324	10.400	41,677	175,621	879,678	196'6	89,717	827,994	474,347	333,647	158,413	+10 °00	74,848	66,664	*
Number of businesses		33,111	5,114	14,411	6.033	007.90	5,054	3,442	17,932	13,036	9,293	6,644	71047	3,743	16,750	9,257	2,236	7,021	19,297	7,970	11,32/	6,278	cro'or	4,675	10,054	*
Net profit (less loss)		121,707	12,909	35,996	18,486	040.40	36,302	19,833	33,016	36,895	33,041	18,066	C/C*+T	3,854	31,172	7,239	3,920	3,319	453,638	272,575	181,063	87,329	1,004	18,277	22,209 14,346	2,531
Payroll (vania	68,452	24,367	23,808	19 592	300 00	(*)	4,718	19,689	50,861	43,570	13,240	000,00	7,291	13,169	11,916	237	11,679	99,738	45,981	53,757	18,674	10641	26,109	6,612	2,169
Susiness receipts	Pennsylvania	414,106	85,329	104,987	26,396	100 100	(*)	56,561	116,257	306,019	260,676	122,436	170,240	45,343	120,928	196,361	12,152	84,209	809,538	676,077	368,559	160,062	79,11	70,07	45,067	27,987
Number of businesses		32,671	3,900	13,293	7,055	624.0	15,234	5,267	8,313	9,895	7,869	5,132	767.47	2,026	12,238	8,234	3,612	4,622	26,794	9,510	17,284	5,330	9,719	2,679	6,105	2,553
Net profit (less loss)		80,198	11,302	27,330	25,628	006601	5.373	20,524	25,032	31,384	25,970	15,068	(2)	5,414	25,701	6,508	7,113	1,605	362,259	554,099	138,160	106,609	4,073	20,133	30,054	4,394
Payroll		68,425	13,884	46,360	2,837	2,0	3.468	2,147	18,415	31.617	25,760	13,067	(x)	5,857	16,376	10,165	1,016	9,149	87,598	34,510	53,088	19,071	1,841	14,414	15,527	422
Business receipts	Ohito	287,258	61,453	124,797	43,007	100,00	11.954	33,608	110,055	206.157	163,202	95,328	(x)	42,955	110,939	87,361	18,344	69,017	655,660	348,093	307,567	175,620	18,640	58,063	66,000	17,373
Number of businesses		27,201	2,632	12,751	6,345	0,440	16,913	3,800	10,319	7.659	5,529	4,043	(k)	2,130	11,719	13,920	4,443	6,477	17,329	7,376	9,953	5,975	4,725	3,072	6,089	3,713
Net profit (less loss)		130,621	26,775	29,262	28,163	174.94	107,727	46,168	762.67	88.6.76	22,669	10,379	12,290	(*)	25,634	10,890	12,627	1,737	910,549	561,032	349,517	291,753	9,212	45,484	83,361 87,129	10,975
Payroll (ork	67,467	24,508	18,111	10,075	14,773	18 560	4,953	22,929	26 615	24,859	099'6	15, 199	(*)	700.4	16,999	2,348	14,651	242,438	82,911	159,527	56,559	1,882	36,625	17,018	5,558
Business receipts	New York	890,994	143,881	88,606	60,384	161,611	321,001	108,223	163,861	173 486	158,978	81,551	11,42/	*	85,360	160,100	52,564	107,536	1,750,326	925,828	854,498	561,498	26,385	158,336	146,983	44,192
Number of businesses		176.07	7,217	12,725	8,796	17,209	33,342	12,280	17,630	7 260	6,415	3,633	2,782	*	9,372	15,432	6,429	9,003	48,182	21,337	26,845	21,715	5,037	909*5	13,377	3,971
Selected industry N		Personal services	Laundries and dry cleaning plants	Reauty shops	Barber shops	Other personal services	Business services	Consulting services	Other business services,	Automobile parking, repair, and	Automobile repair shops,	General automobile repair shops	Other automobile repair	services	Repair services, except automobile	Amusement and recreation services, including motion pictures	Theatrical producers, bands, orchestras, and entertainers	Other amusement and recreation services	Medical and health services	Offices of physicians and surgeons	Other medical and health services	Legal services	Educational services	services	Accounting, auditing, and bookkeeping services.	Nature of business not allocable

Table 2.4--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

PART II

10,939 (*) 10,146 (*) Net profit (less loss) 9,263 74,132 57,224 4,371 8,607 13,770 8,795 21,681 45,497 665'6 16,908 19,157 86,863 9,916 3,324 6,592 5,829 (*) 2,662 (*) 61,722 42,133 17,538 2,051 807,07 27,005 77,532 3,210 10,751 25,420 17,780 20,371 68,283 24,902 87,243 3,880 55,184 18,534 9,645 8,889 1,902 7,925 9,519 Payroll (*) Arkansas Susiness receipts 755,011 451,672 283,434 19,905 146,886 167,929 1,114,287 95,538 259,668 (*) 42,345 (*) 326,109 125,469 89,367 388,773 95,706 274,602 63,948 26,182 37,766 3,121,952 84,007 299,511 62,528 306,131 21,393 784,073 1,415,471 Number of businesses 1,969 57,831 20,151 34,508 3,172 29,148 58,802 12,603 3,569 26,663 3,749 22,904 5,029 4,230 4,371 2,528 6,746 (*) 2,960 (*) 20,155 6,230 2,852 3,378 2,251 4,816 Net profit (less loss) (*) 19,551 (*) 17,360 14,219 7,787 (*) 5,440 627 30,636 58,020 3,807 (*) 16,789 6,177 25,970 325,351 1305 75,064 18,018 50,537 9,749 36,081 33,068 (*) 7,413 5,366 151,045 13,083 € 18,953 9,430 (*) 6,600 11,497 88,372 25,492 30,079 22,816 6,916 2,941 71,191 100,022 8,622 3,074 5,505 827 8,124 65,941 11,171 6,833 (*) 6,151 3,300 Payroll (* Arizona (*) 154,802 23,502 (*) 153,223 259,967 344,785 (*) 24,546 2,364,646 310,301 50,334 36,332 859,590 58,364 (*) 314,481 125,691 249,660 128,097 27,166 92,973 66,462 40,229 37,592 (*) 28,309 35,312 178,631 1,041,381 146,483 thousands of dollars Number of Susiness businesses receipts (*) * 10,357 (*) 4,780 3,518 (*) 2,467 1,806 21,141 3,780 17,098 3,307 (*) 1,787 6,401 11,284 3,137 3,237 26,921 3,703 ౼ Net profit (less loss) are (*) 30,699 93,774 7,056 19,575 13,109 7,738 5,371 4,254 29,336 128,105 3,023 5,504 25,134 9,739 32,270 43,869 12,461 10,860 7,306 121,716 27,942 25,213 (*) 16,434 11,873 163,858 (*) 4,769 (*) 9,593 5,392 74,453 (*) 23,038 11,466 150,020 5,414 35,942 18,702 40,918 (*) 5,138 430 4,245 7,954 26,714 123,306 7,318 64,327 16,638 7,741 8,897 1,410 373,447 Payroll Alaba 1,839,112 162,241 551,112 Business receipts 3,909,492 513,655 235,708 245,626 32,321 37,386 (*) 189,796 67,861 576,346 121,617 427,796 92,418 (*) 70,457 26,490 74,987 27,590 47,397 23,346 164,573 551,041 359,603 114,239 89,058 2,255,410 416,298 433,291 based on Net profit Number of (less loss)businesses (*) 9,128 149,231 61,135 21,298 33,238 6,599 3,143 30,711 6,586 7,755 5,419 3,519 7,432 63,335 2,200 11,586 3,139 2,827 34,615 (*) 3,170 2,718 3,904 4,171 28,911 7,729 3,774 3,955 2,760 [All figures are estimates 1,594,663 |,042,174 |580,373 |27,884 2,341,713 171,794 321,691 334,331 281,319 336,410 911,077 520,975 72,833 70,369 13,593,075 712,610 1,792,837 198,174 1,481,357 271,957 405,276 1,080,163 188,659 2,760,990 1,138,002 5,367,988 377,290 562,810 10,191,147 1,196,744 491,887 536,283 168,574 659,182 278,980 3,046,755 114,216 403,645 366,318 907,653 747,007 874,234 81,880 105,353 34,651 444,173 195,632 248,541 256,060 137,089 76,324 729,725 1,360,775 164,031 ,948,657 556,893 409,800 ,433,555 199,722 2,217,605 165,528 Payroll 22,625,444 7,166,546 14,359,177 1,099,721 4,083,029 5,349,624 38,247,809 2,378,469 8,083,038 12,762,092 4,213,534 10,810,676 1,160,783 2,080,479 1,111,450 1,576,438 977,285 673,716 5,118,135 2,986,330 105,201,770 2,073,235 683,278 1,389,957 23,841,605 1,216,161 9,850,300 2,812,533 2,754,459 2,076,905 47,126,469 8,576,574 3,457,018 14,577,611 1,172,472 8usiness receipts Number of businesses 1,680,920 641,871 871,332 167,717 74,903 56,963 4,334,617 1,755,823 329,974 72,401 126,874 86,151 120,432 706,937 185,484 94,366 122,469 105,821 198,797 217,413 76,061 129,476 95,072 209,346 85,933 123,413 66,693 86,151 74,768 134,803 250,681 837,665 948,829 126,387 All industries..... griculture, forestry, and fishery..... Farms. Field crop farms. Livestock farms
Other farms
Other agriculture, forestry, and Real estate... Agents, brokers, and managers... fishery..... Contract construction...... ransportation, communication, electric, gas, and sanitary services...... Trucking and warehousing..... wholesale and retail trade...... Food stores......Automotive dealers and service Stations...... Finance, insurance, and real estate.... Business services.
Automobile parking, repair, and
services.
Repair services, except automobile... Medical and health services..... General contractors......Special trade contractors...... Other retail trade..... Personal services..... Beauty shops...... fanufacturing..... Wholesale trade.... Services Amusement and recreation services.... Insurance agents, brokers, and Selected industry

Footnotes at end of table.

Table 2.4 -RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES-Continued

based on samples--money amounts are in thousands of dollars

Selected industry	Number of	Business	Payroll	Net profit	Number of businesses	Business	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	(less loss)	Number of businesses	receipts	Payroll	(less loss)
	pusinesses	receipts								Georgia	ila			Indiana	ana	
		Colc	Colorado			Connecticut	ticut		700	100 001	638 102	628 880	306.553	6,340,765	589,929	909,412
200	140,323	3,276,199	309,624	416,829	92,586	2,859,179	336,910	544,023	193,930	100,667,6	701,000			, (51 075	037 07	101 357
All incontings	1	270 702	36 286	35.000	8.530	128,841	15,519	5,224	69, 169	885,660	79,115	5,417	_	6/0,164,1		00 00
Agriculture, forestry, and fishery	37,545					104,125	11,267	18	63,355	807,798	66,386	12,646	_	1,402,662	19,664	83,232
Farms	35,192				_	*	*	_	18,678	294,293	31.693	132,079	48,067	689,512		11,962
Field crop farms	19,150	- 1/1	17,382	7,350	3,161	66,015	5,752	0761	7,708	122,564	11,081	5,772		81,741		4,242
Other farms	5,663					31, 716	7. 25.2	5.143	4.414	77,862	12,729	18,063	3,232	48,413	4,412	10,405
flshery	2,353	62,969	8,760	166*6	7,499	017447	4024	_		072 787	15% 101	91.125	20,887	597,441	116,414	104,265
	12,620	392,007	676*92	55,218	10,479	347,313	965,594			271 999	101457	20 971	4.237	218,352	765,12	19,104
General contractors				18,224	2,803	170,446	37,012	20,010	4,111	375,947	93,566	64,374	14,700	336,197	70,219	76,475
Special trade contractors						*	(*)	_	5,115	218,406	35,493	16,593	4,784	149,345	27,457	14,388
Manufacturing	2,307	42,831	8,920	1,3/4			,									9
Transportation, communication, electric,				760 0	3 160	96.371	23,250	22,582	5,052	100,414	7,986	11,485	14,458	220,125	16,204	36,789
gas, and sanitary services				0,924	•	**	*			72,594	5,867	9,287	8,493	166,457	13,829	18,999
Trucking and warehousing	ε	€	(k)	(E)	(2)				995 67	7 898 981	205.337	182,615	51,616	2,753,479	216,223	193,017
the locale and retail trade	31,622	1,321,747	106,909	80,588		1,377,691	110,018	_			22.619	52,912	6,165	488,057	28,514	50,564
WILLIAM STATE OF THE STATE OF T		279,951	1 8,884	20,482	2,946	220,724					103 617	139 636	703	2,239,142		
Wholesale trade	_					1,156,875				, z		_	15,190	133,486		
Retail trade		-	1 1,640	1,506		_	2,276	(*)	7,478	503,265		16,129	3,514	307,164	17,822	
Food stores		*	© 		_	_					61.371	44,897	7,207	832,694	58,879	
Automotive dealers and service				_	3,175	353,565	25,130	12.251	4,639	185,211		11,340	6,450	326,555		52,467
Eating and drinking places		124,706	28,855	26,168		476,399			_		24,944		12,342	659,440	_	
Other retail trade					757 8	187,005	14,085	5 52,016	10,069	254,457	16,945	980,69	13,303	193,755	14,951	87,528
Finance, insurance, and real estate	10,291	158,252		01,									-	980 70	_	
Insurance agents, brokers, and				_						62,317	10.044	26,574	6,927	85,841	6,920	33,265
Real estate	6,335	5 100,838	1,825	37,186	4,667	107,286	1,043	3 22,049	4,774			_	5,007	920'55		
Agents, brokers, and managers				_					30 687	749 049	138,951	251,329	65,072	953,354	136,947	(5)
000	38,620	0 478,723	3 59,079	9 172,368		_							19,291			
a de la companya de l		3 45,548	19,761	1 13,263	3 6,376	67,975	10,794	20,235	5,569	51,929		13,769	9,977	49,575	7,093	21,630
Beauty shops							_					_	9,314	_		
Other personal services								3 17,298	3 4,170	40,931	3,873	11,750	8,581	94,869		
Business services	5,491			-		_		(*)	3.922				4,439		12,464	10,016
Services	3,205	5 52,268	58 4,006	9,326	(*) 8 7341				9 3,150	42,866	9,062	9,181	7,262	39.899		
Repair services, except automobile				-	_	(*)	(*)							_		
Amusement and recreation services				79		229,919	32,677	127,566	5,771	238,490	33,088	54,361	15,210	149,213	3 17,473	3 57,165
Medical and health services	13,174			41	1 13,495									4		

Table 2.4 -RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES-Continued

PART II -- Continued

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

													Bu	siı	ness R	eturns	/19	971 • F	Pro	prie	orsl	nips	
Net profit (less loss)		470,063	432	19,163	20,778	15,760	*	51,269	10,515	10,891	21,630	*)	113,081	25,740	85,127 6,476 17,691	15,103 16,008 29,849	36,929	(*) 10,911 (*)	234,606	15,991	8,007	14,171	107,901
Payroll	ana	395,386	47,968	39,093	21,948	5,528	*	71,446	25,108	23,846	14,378	(*)	128,040	18,720	108,763 2,744 18,888	20,415 34,234 32,482	10,107	(*) 4,048 (*)	95,661	13,893	7,695	13,545	26,385
Business receipts	Louisiana	3,897,164	438,390	380,679	195,813	21,845	*	391,782	207,237	142,940	89,346	*	1,917,900	370,723	1,538,760 83,824 463,595	342,452 226,828 422,061	131,592	(*) 71,535 (*)	652,269	70,638	44,341	73,684	195,091
Number of businesses		139,772	38,040	35,632	11,500	1,247	*	11,851	1,951	3,325	3,742	*	33,030	4,957	27,723 5,393 5,510	4,124 5,771 6,925	6,429	(*) 3,446 (*)	40,652	10,681	6,276	3,732	4,868 12,191
Net profit (less loss)		518,227	53,180	50,334	24,051	1,12/	*	206,65	(*)	(*)	24,301	16,506	123,523	31,334	88,682 6,022 16,231	28,085 8,146 30,198	36,106	21,386 14,243 11,899	212,928	36,408	29,137	10,370	93,785
Payroll (cky	382,619	67,281	56,710	30,565 23,131	3,014	*	82,272	(*) 58,636	*	16,286	11,594	121,101	16,961	102,361 4,091 15,758	33,266 15,224 34,022	6,095	2,086 6,759 2,147	57,066	15,144	9,262	3,603	17,353
Susiness receipts	Kentucky	3,954,022	756,170	705,518	395,777	32,093	ŧ	381,525	(*)	*	122,668	94,878	1,849,206	325,143	1,483,169 77,805 420,313	480,741 96,210 408,100	122,875	47,957 72,944 31,023	561,425	103,017	31,009	75,016	161,731
Number of businesses		229,102	120,047	118,176	51,475	610,0	*	14,523	(*) 11,609	(*)	6,786	4,235	32,482	3,559	28,128 5,701 6,823	6,105 2,901 6,598	8,359	2,642 5,200 3,537	41,331	9,417	6,511	2,905	4,846
Net profit (less loss)		610,238	218,402	214,474	93,621	6/6	3,928	35,842	(*) 26,699	*	13,024	13,398	101,758	659, 47	77,124 2,639 (*)	18,113 9,413 45,626	49,704	33,449 14,928 (*)	175,334	25,395	17,644 3,150	12,882 3,640	93,203
Payroll (SE	373,854	62,564	60,703	31,971	6,6,6	1,861	55,297	(*) 36,503	(*)	13,093	12,245	136,877	//8'07	119,956 4,854 (*)	37,743 25,922 39,554	3,676	2,120 1,325 (*)	77,623	7,949	3,556	12,951 2,880 1,232	39,453
Business receipts	Kansas	4,864,823	1,947,762	1,923,657	1,296,482	676,76	24,105	288,067	(*) 157,938	<u>*</u>	105,892	92,343	1,776,583	3/4,204	1,401,187 81,990 (*)	461,216 133,840 518,304	114,959	59,621 50,926 (*)	463,341	66,251 23,498	42,753	66,847 18,625 32,673	201,244
Number of businesses		200,625	104,892		51,626		2,684	9,671	(*) 6,792	*	3,467	3,157	33,534	771'4	29,409 9,752 (*)	4,608 4,042 8,953	9,745	5,267 4,228 (*)	34,362	3,185	3,453	3,316 2,451	5,397
Net profit (less loss)		891,165	442,792	430,153	248,161	71047	12,639	270,99	(*) 54,942	13,579	19,632	15,443	116,440	55,533	88,101 6,222 5,954	28,031 18,882 29,012	44,645	26,764 16,382 (*)	187,660	32,530 12,873	19,657	10,801 9,054	97,562
Payroll (8	435,815	86,438	84,344	59,598	067,42	2,094	85,741	(*) 59,986	15,358	15,023	12,306	148,316	14,2,4	133,620 2,344 13,831	32,474 40,858 44,113	6,397	1,759 4,575 (*)	74,133	14,096	3,726	4,061 6,392 5,652	27,761
Business receipts	Iowa	7,651,635	4,122,765	4,070,172	3,133,379	0 0	52,593	398,261	(*) 286,043	107,223	141,639	125,106	2,252,039	101,101	1,682,450 59,233 254,400	568,287 284,243 516,287	120,105	70,029 45,896 (*)	726,667	86,572 39,976	22,226	55,310 40,266 32,131	187,137
Number of businesses		293,142	184,072	181,010	109,291		3,062	16,328	(*) 13,659	2,656	5,508	4,673	42,357	71010	37,352 12,855 2,346	5,456 8,538 8,157	880,6	4,940 3,908 (*)	32,293	9,173	3,192	2,431 3,213 3,211	4,226
Selected industry		All industries	Agriculture, forestry, and fishery	Farms	Livestock farms	Other agriculture, forestry, and	1.shery.	Contract construction	Special trade contractors	Manufacturing	Transportation, communication, electric, 8as, and sanitary services	Trucking and warehousing	Wholesale and retail trade	***************************************	Retail trade. General merchandise stores. Food stores. Automotive dealers and services	stations Eating and drinking places. Other retail trade.	Finance, insurance, and real estate	Insurance agents, brokers, and service Real estate. Agents, brokers, and managers.	Services	Personal services	Susiness services	services	Medical and health services

Table 2.4 -- RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES-Continued PART 11-- Continued

Selected Industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of buainesses	Business receipts	Peyroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
		Maryland	land			Maasacl	Maasachuaetts			Minnesota	ota			Mississippi	1ppt	
All industries	135,300	3,605,591	402,236	661,212	170,285	4,896,798	553,156	981,463	262,876	5,839,058	477,867	609,352	110,654	3,288,363	324,316	266,155
Agriculture, forestry, and fishery	22,003	315,474	34,673	20,020	6,617	159,794	28,165	8,486	133,457	920,166,1	68,678	127,643	53,055	565,171	50,102	13,651
Fathern farms	19,009	262,431	25,358		5,214	98,210	14,736	11,612	130,533	1,949,978	64,681	120,157	52,089	529,595	45,604	12,440
Lives cock farms.	6,080	147,432	13,570	8,215	2,200	59,641 23,969	9,534	12,257	65,817	1,285,989	40,242	83,620 16,246	31,218	248,332	18,224	113,947
Other agriculture, forestry, and fishery		53,043	9,315	11,741	4,403	61,584	13,429	10,098	2,924	41,098	3,997	7,486	€	€	· •	€
Contract construction	10,152	330,101	69,270	56,327	20,846	563,671	107,348	111,939	14,089	425,990	88,591	64,355	8,810	282,803	58,289	33,156
General contractors	(*)	(*)	(*)	(*) 35,321	3,357	204,767	39,103	17,605	3,098	172,062 240,124	35,529	16,070	(*) 5,591	(*)	(*)	(*)
Manufacturing	(*)	(*)	*	(*)	4,633	200,070	41,777	23,644	3,637	131,708	32,491	9,367	£	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	11,081	133,065	21,600	24,937	5,870	767*98	14,418	13,731	6,319	151,537	19,684	21,731	3,459	90,692	15,251	9.243
Trucking and warehousing	5,386	85,550	11,632	17,799	3,930	50,892	10,935	4,385	4,348	123,141	17,820	17,609	2,998	76,002	11,743	\$,965
Wholesale and retail trade	28,601	1,830,659	151,818	133,988	43,149	2,454,595	170,215	220,622	41,931	2,331,514	173,322	136,972	20,090	1,833,390	128,461	87,344
Wholesale trade	3,794	247,405	17,076	23,941	9,207	494,358	26,140	905,07	8,177	441,474	12,445	35,114	640,4	358,456	17,049	22,367
Retail trade. General merchandise stores. Food stores	24,606 6,851 2,959	1,583,231 99,494 282,442	134,742 4,914 14,824	110,119 8,485 17,138	33,336 6,786 4,204	1,952,971 221,809 337,777	144,075 5,554 17,372	149,928 14,546 20,815	33,503 9,398 3,171	1,881,175 98,998 384,995	158,282 5,568 24,478	102,221 5,967 14,359	15,857 2,566 4,501	1,469,591 94,703 559,998	110,967 14,339 30,353	65,458 2,360 20,712
Automotive dealers and service stations	3,556	598,175	54,037	26,700	5,078	689,948	61,053	35,922	4,871	601,050	41,928	27,246	3,082	384,827	18,612	12,141
Other retail trade		388,640	32,747	38,553	13,440	574,811	43,913	89,459	9,273	527,548	39,652	34,384	3,767	352,757	28,309	23,657
Finance, insurance, and real estate	12,089	130,720	4,263	63,333	11,506	222,922	13,295	63,079	9,126	128,585	6,465	41,971	3,977	80,516	2,879	13,015
Insurance agents, brokers, and service. Real estate. Agents, brokers, and managers.	2,375 9,510 7,522	42,133 86,574 65,667	2,156 2,093 1,447	28,158 35,413 35,579	3,764 6,808 5,267	73,846 125,696 62,805	7,059 6,053 2,243	28,089 30,682 24,107	4,656 4,215 2,539	66,201 60,205 35,771	3,589 2,353 1,047	29,142 15,363 10,797	(*) 2,240 (*)	(*) 33,723 (*)	(*) 1,130 (*)	(*) 2,904 (*)
Services	48,220	801,665	110,588	353,285	73,364	1,197,963	176,866	537,494	50,793	655,708	87,421	202,827	19,461	315,788	52,015	104,643
Beauty shops	9,631	106,186	19,121	33,560	13,039	118,582	18,272	35,719	11,658	105,287	17,966	32,579	4,329	46,554	3,152	6,920
Business services	6,705	71,433	15,099	23,569	12,501	122,085	14,748	56,612	7,551	58,037	4,341	17,083	2,330	28,571	6,445	6,950
Automobile parking, repair, and services	1,966	49,140	8,652	076,9	(*)	(*)	(*)	(*)	4,115	83,322	13,937	4,161	(*)	(*)	(*)	(*)
Amusement and recreation services	4,942	25,401	2,410	14,513	4,179	23,567	3,132	11,396	4,911	44,528	3,145	5,726	(*)	(*)	(*)	(*)
Medical and health services	8,650	332,682 198,898	37,003	196,786 94,118	15,468	537,866 280,865	62,041	295,339	5,935	206,198	33,504	100,059	3,052 3,756	106,355	11,333	59,308 17,593
Footnotes at end of table.																

Table 2.4--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued
PART II--Continued

		receipts	Payroll	(less loss)	businesses	receipts	Payroll	Net profit (less loss)	businesses	Susiness receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
		Nebraska	ska			North Carolina	arolina			Октанота	homa			Oregon	uos	
All industries	149,405	3,995,013	216,327	505,975	250,753	5,368,332	612,052	746,455	206,601	4,600,450	366,355	431,918	129,129	2,957,649	347,239	444,487
Agriculture, forestry, and fishery	998,88	2,264,434	54,396	262,272	110,665	967,385	119,008	104,857	88,188	1,134,043	45,006	13,535	39,473	410,347	44,027	17,568
	_	2,201,290	50,434	257,344	105,238	884,850	110,074	875*06	85,774	1,096,481	40,637		34,600	391,675	42,843	16,230
	29,834	500,174	15,503	113,899	70,800	603,449	86,008	11, 726	16,755	206,632	9,927	125 258	5,911	99,353	6,971	17,911
	_	21,032	3,087	181	9,602	53,774	8,546	2,589	7,997	35,352	3,668		12,564	91,788	22,469	9,955
Other agriculture, forestry, and fishery	*	(*)	(*)	(*)	5,427	82,535	8,934	14,209	2,414	37,562	4,369	006*9	4,873	18,672	1,184	1,338
Contract construction	8,588	171,082	32,568	37,077	166,61	524,037	111,284	91,378	14,426	347,341	61,487	50,893	10,173	306,244	54,421	53,274
General contractors	(*) 7,170	(*) 116,298	(*) 20,871	(*) 25,668	3,055	222,293	33,961	19,331 65,026	(*) 11,236	(*) 174,116	(*) 34,398	(*) 37,138	2,386	121,488	19,052 33,909	14,585 35,056
	(*)	(*)	*	£	3,790	190,595	40,579	13,162	(*)	(*)	(*)	*	3,235	163,082	31,767	21,788
Transportation, communication, electric, 8as, and sanitary services	3,174	99,776	11,966	11,021	5,209	142,775	27,893	22,362	6,223	123,368	17,927	6,847	4,794	87,66	17,794	13,518
Trucking and warehousing	2,236	79,021	9,226	8,590	3,175	85,820	8,626	14,000	5,412	100,289	12,051	6,778	2,935	70,267	13,430	10,075
Wholesale and retail trade	20,713	1,047,228	66,241	58,419	48,579	2,611,584	167,390	183,102	37,663	2,109,316	132,390	127,290	26,254	1,293,243	116,465	104,069
Wholesale trade	4,220	330,803	8,401	15,462	7,050	950,874	20,022	45,344	7,680	476,501	11,262	23,292	5,050	200,080	765,6	19,288
	16,340 5,794 (*)	712,522 39,042 (*)	57,839 1,789 (*)	42,949 3,940 (*)	41,529 9,413 7,271	2,133,528 207,790 547,061	147,368 6,832 25,647	137,758 14,671 27,311	32,540 8,388 (*)	1,617,184 82,848 (*)	120,200 3,082 (*)	102,088 7,839 (*)	21,067 6,653 (*)	1,093,085 60,254 (*)	106,868 5,559 (*)	84,918 6,073 (*)
Automotive dealers and service stations	(*) 2,649 5,493	(*) 102,850 245,532	(*) 15,417 16,538	(*) 8,390 19,264	7,231 6,005 11,609	651,129 222,622 504,926	34,217 43,802 36,870	30,899 16,016 48,861	7,504 3,325 10,913	539,775 108,253 575,949	37,540 24,620 37,921	26,092 7,079 51,535	3,654	418,942 146,185 295,946	32,575 34,361 23,502	21,311 15,750 34,774
Finance, insurance, and real estate	5,883	65,793	4,834	31,012	7,575	129,171	14,426	55,221	12,510	151,283	8,853	51,662	11,680	179,342	8,163	864,798
Insurance agents, brokers, and service. Real estate. Agents, brokers, and managers	3,395 2,366 (*)	39,005 26,338 (*)	2,070 2,721 (*)	20,556 10,145 (*)	(*) 5,123 3,738	(*) 116,427 53,459	(*) 10,237 740	(*) 32,661 25,949	4,766 7,094 3,871	68,279 77,118 34,724	5,093 3,725 214	25,695 25,820 18,871	3,082 8,508 7,437	71,213	5,395 2,572 1,548	25,884 39,095 34,491
Services	23,077	268,757	31,756	93,116	53,614	758,457	129,572	276,168	39,480	538,451	77,781	183,474	32,191	497,023	74,079	167,390
	4,440 (*) 2,428	36,595 (*) 26,850	3,817 (*) 2,092	13,961 (*) 9,764	12,731 6,774 5,957	129,338 65,126 64,212	33,280 19,046 14,234	33,027 17,407 15,620	12,039 4,483 7,556	95,978 30,623 65,355	25,643 10,477 15,166	23,763	4,471 (*) 3,434	34,349 (*) 18,740	9,260 (*)	8,783 (*) 5,158
	3,157	14,270	1,106	4,691	5,122	679,47	6,729	15,060	2,000	47,048	3,636	12,643	6,372	55,001	6,190	14,247
Automobile parking, repair, and services	2,413 2,835 3,159	50,816 21,235 22,156	2,685 2,772 3,481	8,196 3,303	4,574 5,744 3,038	105,551 62,305 30,897	12,596 12,919 2,746	17,819 13,467 6,210	3,582 4,978 2,563	61,751 43,821 10,306	6,731 4,693 424	9,230	(*) 3,051 4,191	(*) 37,453 44,690	(*) 5,589 5,397	(*) 5,000 6,776
Medical and health services	2,767	83,375	11,453	44,752	7,799	226,825	35,481	125,425	3,703	172,041	22,472	88,944	4,336	184,835	26,188	96,249

Table 2.4--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued
Part II--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

			(A11	ilgures are	estimates ba	sed on sampl	esmoney a	All figures are estimates based on samplesmoney amounts are in thousands of dollars)	thousands o	GOLLAFS						
Selected industry	Number of businesses	Business receipts	Payro11	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	8usiness receipts	Payroll	Net profit (less loss)	Number of businesses	8ustness receipts	Payroll	Net profit (less loss)
		South Carolina	arolina			Tennessee	88ee			Virginia	nla			Washington	gton	
All industries	105,660	2,858,316	285,507	297,189	231,972	5,256,456	186,842	556,732	182,646	4,040,330	517,383	595,873	176,775	4,487,655	577,903	645,858
Agriculture, forestry, and fishery	39,053	395,974	49,033	14,884	109,326	950,049	46,749	17,851	64,273	545,952	48,432	6,042	52,631	806,600	101,466	97,722
Farms Field crop farms Livestock farms Other farms	37,957 21,801 11,943 4,213	369,120 215,016 113,164 40,940	46,673 26,799 11,346 8,528	6,710 15,977 18,982 1285	107,488 39,758 58,835 8,895	570,369 205,075 335,385 29,909	39,509 15,466 20,957 3,086	17,537 20,880 132,913 15,504	60,471 23,718 27,281 9,472	488,252 156,393 264,820 67,039	45,548 14,143 18,633 12,772	16,687 11,881 14,182 14,386	41,688 10,275 19,600 11,813	690,704 306,807 250,319 133,578	83,854 34,967 17,427 31,460	77,231 66,671 2,697 7,863
Other agriculture, forestry, and fishery	*	(*)	*	(*)	(*)	(*)	*	(*)	3,802	57,700	2,884	12,729	10,943	115,896	17,612	20,491
Contract construction	8,978	242,689	39,276	40,926	20,212	648,759	113,523	75,029	14,845	555,862	124,190	78,369	14,240	429,727	76,197	53,038
General contractors	(*) 6,761	(*) 123,336	(*) 24,589	(*) 26,711	2,998 16,206	323,780	38,016	16,562	(*) 11,585	(*) 308,314	(*) 88,926	(*)	4,288	202,201	26,821 48,798	14,945
Manufacturing	*	(*)	(*)	(*)	2,957	101,517	17,159	10,144	3,655	122,502	30,802	8,128	6,617	186,177	36,083	17,260
Transportation, communication, electric, gas, and other sanitary services	1,810	51,445	11,298	7,359	965,7	164,428	26,870	26,831	5,029	151,153	31,086	16,053	4,850	117,861	21,984	17,676
Trucking and warehousing	(*)	*	(*)	(*)	6,197	143,305	20,551	24,470	4,231	118,171	22,211	12,055	2,530	78,394	8,281	10,934
Wholesale and retail trade	27,258	1,670,117	106,766	88,556	39,584	2,767,934	205,040	168,139	34,858	1,742,865	137,162	129,820	38,356	1,957,327	194,647	132,110
Wholesale trade	*	(*)	(*)	(*)	4,413	471,351	18,800	35,850	3,407	186,226	9,078	20,145	6,795	256,915	12,386	21,857
Retail trade General merchandise stores Food stores	24,989 6,078 5,117	1,415,320 104,057 336,651	97,905 3,741 14,317	76,039 5,891 14,555	34,604 5,501 6,566	2,273,079 96,176 610,721	183,532 4,032 27,535	132,532 6,586 23,357	29,898 7,305 5,707	1,523,075 93,872 355,286	125,575 2,666 18,570	104,691 8,949 14,660	31,373 9,033 2,980	1,690,004 67,851 288,728	181,170 3,830 18,121	109,291 6,339 11,545
Automotive dealers and service stations. Eating and drinking places. Other retail trade.	5,504 2,835 5,455	463,603 96,628 414,381	31,393 15,812 32,642	20,450 7,573 27,570	6,858 5,269 10,410	675,251 200,678 690,253	48,083 39,794 64,088	31,752 12,967 57,870	4,687 3,100 9,099	575,554 155,630 342,733	40,643 27,472 36,224	30,795 14,125 36,162	6,570 4,454 8,336	716,515 224,526 392,384	61,342 55,960 41,917	41,000 10,208 40,199
Finance, insurance, and real estate	4,361	95,523	8,372	21,962	9,564	175,429	6,846	39,985	9,425	113,446	2,647	999,05	12,865	223,140	10,493	58,093
Insurance agents, brokers, and service. Real estate. Agents, brokers, and managers.	(*) 2,020 (*)	(*) 62,946 (*)	(*) 3,761 (*)	(*) 8,278 (*)	(*) 6,858 4,259	(*) 121,887 53,435	(*) 2,519 1,048	(*) 23,706 19,302	2,664 6,173 5,203	35,217 71,237 60,445	1,992 3,525 2,797	16,529 31,411 30,648	3,561 8,668 7,173	52,260 163,317 96,727	5,058 5,259 2,745	19,589 35,222 35,183
Services	21,492	335,020	56,330	113,466	40,505	726,431	127,910	239,443	47,977	765,683	130,658	300,796	46,403	755,375	136,437	269,040
Personal services. Beauty shops. Other personal services.	5,496 3,528 1,968	68,983 20,037 48,946	18,888 4,318 14,570	13,514 4,393 9,121	9,209 3,720 5,489	35,156 83,961	30,824 12,648 18,176	26,832 8,848 17,984	12,292 4,585 7,707	116,662 32,223 84,439	26,741 9,331 17,410	31,031 9,131 21,900	7,229	92,826 (*) 64,923	26,165 (*) 15,064	19,075 (*) 13,908
Business services.	3,028	30,604	7,315	9,229	4,247	51,808	11,021	13,467	7,585	75,038	11,101	30,100	6,535	54,128	11,129	19,665
Automobile parking, repair, and services. Repair services, except automobile Amusement and recreation services	3,146 (*) (*)	46,519 (*) (*)	7,642	8,368 (*) (*)	3,942 3,694 3,855	98,097 62,259 45,219	17,335 10,151 5,485	15,428 14,972 8,430	3,249 2,094 3,182	91,884 32,886 31,889	16,995 7,208 1,796	18,653 9,150 1669	3,578 3,980 5,004	87,373 49,494 22,215	17,916 4,284 2,247	13,613 13,471 129
Medical and health services	2,492	99,161	12,315 6,184	56,113 17,584	6,747	216,502	35,409	111,608	7,586	256,121 161,203	31,260	146,157 66,374	8,536	332,678 116,661	57,815 16,881	161,316
Footnotes at end of table.																

Table 2.4. -RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES-Continued

Part II--Continued [AII figures are estimates based on samplea--money amounts are in thousands of dollars]

260,238 5,968,831 514,070 813,309 118,184 1,534,276 55,7081 168,807 118,754 1,434,276 55,811 169,933 15,754 1,497,269 65,771 160,933 18,737 136,218 5,881 17,106 86,780 1,344,218 54,657 165,400 13,864 37,007 6,310 7,844 17,737 508,352 89,347 85,601 2,615 30,656 31,169 17,961 4,573 171,224 30,108 30,877 4,827 171,224 30,108 30,877 4,842 171,224 30,108 30,877 4,842 172,798 10,178 44,518 4,270 173,42 15,20 44,518 4,271 18,771 18,771 4,511 12,771 125,40 4,231 16,882 3,364 421,608 10,178 46,384 3,364 421,608 10	8,968,811 1,534,276 1,534,226 1,544,218 2,544,218 35,245 37,007 508,332 37,007 508,332 206,656 31,169 294,545 217,983 42,345 41,208 113,224 30,108 1124,739 20,653 2,616,809 1173,532 41,208 118,739 2,116,911 2,118,911 2,118,911 2,118,911 2,118,911 2,119,919 2,119,919 2,119,919 2,119,919 2,119,919	8,968,811 1,534,276 1,534,276 1,534,218 2,54,218 2,54,218 2,54,218 3,007 508,322 206,656 31,169 294,545 294,545 294,545 206,656 31,169 217,983 217,983 217,983 218,991 217,983 218,991 218,991 218,991 218,991 218,991 22,606 24,208 24,130 24,130 24,130 25,202 26,606 27,4
5,968,831 514,070 1,534,276 72,081 1,497,269 65,771 1,364,218 5,581 1,364,218 5,333 37,007 6,310 508,332 89,347 206,656 31,169 294,545 57,499 217,983 42,385 117,224 30,108 124,739 20,263 2,404 133,532 412,008 10,178 2,151,991 159,746 20,463 1,310 67,105 10,1046 5,296 10,108 125,205 10,106 5,205 125,399 10,1046 5,294 10,101 12,828 75,338 10,101 12,828 125,339 10,1046 5,294 10,1046 5,294 10,101 12,828 12,339 10,181 12,828 12,339 10,181 12,828 12,539 10,1046 5,294 10,181 12,828 10,811	5,968,831 514,070 1,534,276 72,081 1,497,269 65,771 1,364,218 5,581 1,1364,218 5,581 1,1364,218 5,531 1,1364,218 5,531 1,1364,218 5,133 1,1364 1,1364,218 1,1364 1,1364,218 1,1364 1,136	5,968,831 514,070 1,534,276 72,081 1,497,269 65,771 1,364,218 5,581 1,1364,218 5,581 1,1364,218 5,531 1,1364,218 5,133 1,100 508,325 1,332 1,100 508,325 1,332 1,100 1,1
118,618 1,534,276 72,081 114,754 1,497,269 65,771 16,754 1,497,269 65,771 16,787 7,3806 65,771 12,017 1,364,218 54,887 1,2,017 59,245 5,333 3,864 37,007 6,310 1,737 508,352 89,347 2,615 206,656 31,169 4,842 1224,739 42,385 6,936 171,224 30,108 4,842 126,6809 10,178 4,234 412,080 10,178 1,294 412,080 10,178 1,294 412,080 10,178 1,277 125,470 42,331 1,277 125,470 42,331 1,277 125,470 42,331 1,274 241,608 2,662 1,274 241,608 2,623 1,275 401,831 46,133 1,274 28,205 41,220 10,843 <td> 118,618 1,534,276 72,081 114,734 1,427,269 55,771 134,734 1,427,269 55,771 136,787 1,427,269 55,781 136,787 1,347,218 54,887 1,347,218 54,887 1,347,218 5,333 3,864 37,007 6,310 1,773 508,332 89,347 2,615 2,645 2,4238 4,842 1,773 2,94,545 3,176 4,842 1,71,224 30,108 4,842 1,247 1,244,738 1,247 1,244,739 1,247 1,24</td> <td> 118,618 1,534,276 72,081 114,734 1,497,269 65,771 136,784 196,980 1,344,218 5,333 3,864 37,007 6,310 17,737 508,352 89,347 2,615 206,656 31,169 14,774 294,445 37,007 6,310 17,224 30,108 4,842 171,224 30,108 4,842 171,224 30,108 44,255 2,161,699 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 25,623 2,690 2,714 2,534 40,1230 2,104 4,487 5,202 2,690 2,714 2,203 2,104 2,204</td>	118,618 1,534,276 72,081 114,734 1,427,269 55,771 134,734 1,427,269 55,771 136,787 1,427,269 55,781 136,787 1,347,218 54,887 1,347,218 54,887 1,347,218 5,333 3,864 37,007 6,310 1,773 508,332 89,347 2,615 2,645 2,4238 4,842 1,773 2,94,545 3,176 4,842 1,71,224 30,108 4,842 1,247 1,244,738 1,247 1,244,739 1,247 1,24	118,618 1,534,276 72,081 114,734 1,497,269 65,771 136,784 196,980 1,344,218 5,333 3,864 37,007 6,310 17,737 508,352 89,347 2,615 206,656 31,169 14,774 294,445 37,007 6,310 17,224 30,108 4,842 171,224 30,108 4,842 171,224 30,108 44,255 2,161,699 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 173,532 7,294 412,009 25,623 2,690 2,714 2,534 40,1230 2,104 4,487 5,202 2,690 2,714 2,203 2,104 2,204
114,754 1,427,269 65,771 114,754 1,427,269 65,771 15,737 134,718 5,133 1,247,18 5,133 1,364,18 5,133 1,364,18 5,133 1,364,18 5,133 1,364,18 5,133 1,364,18 5,133 1,364,18 5,133 1,364,18 5,133 1,364,18 1,344,18	114,754 1,427,269 65,771 15,754 11,4754 1,427,269 65,771 15,881 15,981 15,981 15,981 15,981 15,981 15,981 15,981 15,981 15,981 15,981 15,981 15,773 508,352 89,347 16,773 508,352 89,347 16,773 508,352 89,347 16,773 17,737 508,552 17,499 17,224 17,244 17,2	114,754 1,427,269 65,771 1,477,269 65,771 1,477,269 65,771 1,591,266 65,771 1,591,266 65,771 1,591,267 1,591,291,291,291,291,291,291,291,291,291,2
96,980, 1,364,218 54,857 1,12,017 39,245 5,333 3,864 37,007 6,310 1,737 508,352 89,347 1,737 508,352 89,347 1,737 206,656 31,169 1,4,774 206,556 31,169 1,737 2,46,842 124,739 20,263 1,391 12,771 1,224 30,108 4,425 2,161,991 139,745 1,207 1,	96,986 1,364,218 54,857 1,20,17 39,245 5,333 3,864 37,007 6,310 1,7,737 508,352 89,347 2,615 89,347 2,615 89,347 2,615 89,347 2,615 89,347 2,615 89,347 2,615 89,347 2,615 89,347 2,615 89,347 2,615 89,347 2,616 89 1,71,224 30,108 4,542 124,739 20,263 7,294 412,008 10,178 2,734 2,734 42,608 10,178 2,734 2,734 42,1608 10,178 2,734 2,	96,980, 1,364,218 54,857 1,12,017 39,245 5,333 3,864 37,007 6,310 1,737 508,352 89,347 2,615 89,347 14,774 206,656 31,169 4,573 217,983 42,385 4,584 2 12,473 20,656 1,135 21,204 21,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 3,347 2,205 2,495 2,494 2,205 2,495 2,494 2,205 2,495 2,494 2,205 2,495 2,494 2,205 2,495 2,494 2,205 2,495 2,494 2,205 2,495 2
3,864 37,007 6,310 17,737 508,352 89,347 2,615 206,656 31,169 4,573 217,983 42,385 6,936 171,224 30,108 4,842 12,708 10,773 7,394 4,2208 10,178 44,255 2,616,809 173,532 7,394 42,208 10,178 44,255 2,111,991 159,745 12,771 155,470 4,391 12,534 40,116,08 25,623 9,793 582,057 41,203 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 4,487 55,202 2,690 5,277 101,080 2,714 4,487 55,202 2,690 5,277 101,080 2,714 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 2,746 755,877 101,046 6,802 1,970 12,828	3,864 37,007 6,310 2,615 206,656 31,169 16,774 294,445 31,169 16,774 294,445 31,169 4,573 217,983 42,385 6,936 171,224 30,108 4,842 124,739 20,263 7,234 412,008 10,178 44,255 2,111,991 19,745 12,771 125,408 25,623 5,853 621,023 42,139 12,534 401,833 42,138 9,793 582,057 41,220 10,843 165,105 5,404 47,414 725,877 101,046 5 47,414 725,877 101,046 5 47,414 725,877 101,046 5 47,414 725,877 101,046 5 4,866 75,938 10,919 7 4,866 75,938 10,811 12,828 4,866 71,7 4,938 10,81	3,864 37,007 6,310 17,737 508,352 89,347 2,615 206,656 31,169 4,573 217,983 42,385 6,936 171,224 30,108 4,842 124,739 20,263 53,352 2,616,809 173,532 7,294 412,008 10,178 44,255 2,111,91 19,1189 12,771 135,700 46,193 12,734 421,608 25,623 5,304 421,608 25,623 6,793 421,608 25,623 12,534 401,833 46,193 12,534 401,833 46,193 10,843 165,105 5,404 4,487 55,202 2,690 5,744 735,877 101,046 6,802 97,460 20,650 1,970 22,349 7,828 6,866 75,918 10,811 6,866 75,918 10,811 6,866
17,737 508,352 89,347 2,615 206,656 31,169 4,773 217,983 42,385 6,936 171,224 30,108 4,842 124,739 20,263 53,352 2,616,809 173,532 7,394 4,12,008 10,178 44,255 2,151,991 199,745 12,771 125,470 42,394 12,771 125,470 42,318 5,853 6,210,23 42,318 10,843 165,105 5,404 4,487 55,202 2,690 5,774 101,080 2,714 4,537 101,080 2,714 4,537 52,295 1,919 4,741,4 725,877 101,046 5 5,00 2,746 65,296 1,919 4,832 7,852 7,852 7,852 6,802 20,466 7,822 7,852 6,802 20,466 7,822 1,970 2	2,615 206,656 31,169 2,615 206,656 31,169 4,773 217,983 42,385 6,936 171,224 30,108 4,842 126,739 20,265 53,352 2,616,809 173,532 7,294 412,008 10,178 44,255 2,111,991 10,178 12,734 421,608 20,625 3,304 421,608 25,623 4,487 421,608 25,623 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 4,487 55,202 2,690 4,487 55,202 2,690 4,487 55,202 2,690 4,474 725,897 101,046 5 4,487 55,202 2,690 4,487 55,202 2,690 4,486 27,46 20,650 1,570 <td>2,615 206,656 31,169 2,615 206,656 31,169 4,773 217,983 42,385 6,936 171,224 30,108 4,842 126,739 20,263 53,352 2,616,809 173,532 7,394 412,008 10,178 44,255 2,111,91 189,745 12,771 125,470 42,301 12,771 125,470 42,318 12,534 401,833 46,193 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,086 2,714 4,487 55,202 2,650 5,277 101,086 2,714 4,487 55,202 2,690 5,277 101,086 2,714 5,802 7,460 20,650 1,970 22,349 7,828 6,866 7,5938 10,811 6,866 7,5938 10,811 6,866 7,5</td>	2,615 206,656 31,169 2,615 206,656 31,169 4,773 217,983 42,385 6,936 171,224 30,108 4,842 126,739 20,263 53,352 2,616,809 173,532 7,394 412,008 10,178 44,255 2,111,91 189,745 12,771 125,470 42,301 12,771 125,470 42,318 12,534 401,833 46,193 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,086 2,714 4,487 55,202 2,650 5,277 101,086 2,714 4,487 55,202 2,690 5,277 101,086 2,714 5,802 7,460 20,650 1,970 22,349 7,828 6,866 7,5938 10,811 6,866 7,5938 10,811 6,866 7,5
2,615 206,656 31,169 4,573 224,245 57,499 4,573 217,983 42,385 6,936 171,224 30,108 4,842 126,739 20,263 53,352 2,616,809 173,532 7,294 412,008 10,178 44,255 2,181,991 199,785 12,771 115,470 4,391 12,771 421,608 25,623 5,833 621,023 46,133 12,534 401,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 4,3,44 75,236 1,919 4,741 725,877 101,046 5 6,802 97,460 20,650 1,970 22,2349 7,828 6,802 7,822 7,822 1,970 22,2349 7,828 6	2,615 206,656 31,169 4,573 217,983 42,385 6,936 171,224 30,108 4,842 124,739 20,265 33,352 2,616,809 173,532 7,294 412,008 10,178 44,255 2,111,991 10,175 3,304 42,168 25,623 12,534 42,318 12,534 40,183 46,193 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 4,487 55,202 2,690 5,277 101,080 2,714 4,487 55,202 2,690 5,277 101,080 2,714 4,487 55,202 2,690 5,404 27,449 7,822 4,337 75,211 12,828 6,802 75,219 7,822 1,970 22,349 7,822 4,832 75,111 12,828 <td>2,615 206,656 31,169 4,573 217,983 42,385 6,936 171,224 30,108 4,842 124,739 20,263 7,294 412,098 10,178 44,255 2,161,991 10,178 12,771 125,470 4,341 12,771 125,408 10,178 12,534 40,183 46,138 12,534 40,183 46,138 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,086 2,714 3,467 65,296 1,919 4,487 55,202 2,690 4,487 55,202 2,690 4,487 55,206 20,650 1,970 22,349 7,828 6,866 7,449 7,828 6,866 7,449 7,828 6,866 7,593 10,811 1,970 22,349 7,828 6,866 7,593</td>	2,615 206,656 31,169 4,573 217,983 42,385 6,936 171,224 30,108 4,842 124,739 20,263 7,294 412,098 10,178 44,255 2,161,991 10,178 12,771 125,470 4,341 12,771 125,408 10,178 12,534 40,183 46,138 12,534 40,183 46,138 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,086 2,714 3,467 65,296 1,919 4,487 55,202 2,690 4,487 55,202 2,690 4,487 55,206 20,650 1,970 22,349 7,828 6,866 7,449 7,828 6,866 7,449 7,828 6,866 7,593 10,811 1,970 22,349 7,828 6,866 7,593
6,936 171,224 30,108 4,842 124,739 20,263 7,294 412,008 10,178 44,255 2,151,991 159,745 112,771 125,470 4,391 3,304 421,008 10,178 12,534 421,008 10,178 12,534 421,008 10,178 12,534 421,008 10,178 12,534 421,008 10,178 12,534 421,008 12,193 12,534 421,008 2,193 12,534 421,008 2,193 14,87 55,202 2,690 2,734 55,202 2,690 2,734 55,202 2,690 2,734 55,202 2,690 2,734 725,877 101,086 2,714 3,367 65,296 1,919 4,487 55,202 2,690 4,487 55,202 2,690 4,487 55,202 2,690 4,487 55,202 2,690 4,487 55,202 2,690 6,882 97,460 20,650 1,970 22,349 7,828 6,885 75,111 12,828	6,936 171,224 30,108 4,842 124,739 20,263 53,352 2,616,809 173,532 7,294 412,008 10,178 12,771 125,470 4,391 3,004 4255 2,151,991 159,745 12,771 125,470 4,391 3,004 42,25 2,151,991 12,534 621,023 42,318 12,534 601,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,777 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 5,404 4,832 77,414 725,877 101,046 6,802 1,970 22,349 7,822 4,832 77,5111 12,828 6,866 75,938	6,936 171,224 30,108 4,842 124,739 20,263 53,352 2,616,809 173,532 7,294 412,008 10,178 44,255 2,151,991 159,745 12,771 125,470 4,391 3,004 42,1508 25,420 12,773 621,023 42,318 12,534 601,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 5 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 48,667 9,389 5,717 48,667 9,389
6,936 171,224 30,108 4,842 124,739 20,263 7,332 2,616,809 173,532 7,394 4,255 1,111,991 159,745 12,771 123,470 4,391 12,534 421,608 25,623 12,534 401,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,225 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 6 6,802 9,7460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811	6,936 171,224 30,108 4,842 124,739 20,263 53,352 2,616,809 173,532 7,294 412,008 10,178 44,455 2,111,991 139,745 12,771 115,470 4,391 3,304 621,023 42,318 9,793 621,023 42,318 12,534 401,833 46,193 9,793 58,202 2,690 5,477 101,080 2,714 4,487 55,202 2,690 5,277 101,080 2,714 6,802 97,460 20,650 47,414 725,877 101,046 5,802 97,460 20,650 6,802 97,460 20,650 6,803 97,460 20,650 6,804 75,938 10,811 3,049 54,517 9,389	6,936 171,224 30,108 4,842 124,739 20,263 7,345 2412,008 173,532 7,344 255 2,131,991 159,745 12,771 125,470 42,391 12,534 401,833 46,193 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,467 75,294 1,919 4,447 755,877 101,046 6,802 9,7460 20,650 1,970 22,349 6,866 75,938 10,811 3,649 5,717 48,667 7,326 6,435 64,989 7,260
4,842 124,739 20,263 53,352 2,616,809 173,532 7,294 4,22,008 10,178 44,255 2,151,991 159,745 3,04 421,608 4,391 12,771 421,608 42,138 12,534 42,138 42,138 12,534 401,833 46,133 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,086 2,714 3,367 65,296 20,650 4,487 78,296 20,650 1,970 22,349 7,828 4,832 75,111 12,828 6,866 75,938 10,811	4,842 124,739 20,263 53,352 2,616,809 173,532 7,294 412,008 10,178 44,255 2,181,991 189,745 3,04 42,608 4,391 12,771 42,608 4,391 3,04 401,833 42,138 12,534 601,833 46,193 9,793 582,657 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 4,827 75,202 2,744 4,487 75,202 2,744 5,277 101,080 2,714 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 4,938 5,717 4,938 4,938	4,842 124,739 20,263 53,352 2,616,809 173,532 7,294 412,008 10,178 44,255 2,181,991 159,745 3,04 42,208 4,391 12,771 42,608 42,180 12,534 621,023 42,186 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 47,414 725,877 101,046 2 4,832 75,111 12,828 6,866 75,499 7,822 1,970 22,449 7,828 6,866 75,938 10,811 6,866 75,938 10,811 3,049 54,517 49,389 5,717 48,667 49,389 5,717 48,667 49,389 5,717 48,667 49,389 5,717 48,667 49,389 5,717
3,3,35 2,66,6,809 173,532 7,294 4,12,008 10,178 44,255 2,151,991 159,745 12,771 4,21,608 2,791 3,04 4,21,608 4,391 12,733 621,023 42,318 12,534 46,193 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 4,487 75,287 101,046 6,822 1,919 7,828 4,487 7,528 7,828 4,487 7,538 7,828 6,822 1,919 7,828 6,832 7,464 7,828 6,832 7,541 12,828 6,866 75,918 10,811	53,352 2,66,6,809 173,532 7,294 412,008 10,178 44,255 2,151,991 159,745 12,771 1,15,470 4,391 3,004 421,608 25,623 6,12,470 42,391 12,534 42,391 12,534 42,391 12,534 42,138 12,534 42,138 12,535 42,138 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 47,414 725,877 101,046 7,822 47,41 725,877 101,046 7,822 4,832 97,460 20,650 1,919 4,832 75,111 12,828 6,866 75,918 10,811 3,049 54,517 4,935 5,17 4,866 4,975 5,17 4,866 4,975	53,352 2,66,6,809 173,532 7,294 412,008 10,178 44,255 2,181,991 159,745 12,771 421,608 26,391 3,004 421,608 26,232 12,534 42,193 42,318 12,534 621,823 42,318 12,534 621,823 42,318 12,534 601,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 4,487 75,202 2,690 5,277 101,046 2,714 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 8,64,98 67,989 7,260
7,294 412,008 10,178 44,255 2,181,991 159,745 12,771 42,391 39,745 3,304 421,608 25,623 5,853 621,023 42,318 12,534 641,933 42,318 12,534 601,833 42,136 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,897 101,046 4,832 75,111 12,828 6,866 75,938 10,811	7,294 412,008 10,178 44,255 2,151,991 159,745 12,771 115,470 4,391 3,004 421,608 25,4391 12,534 621,023 42,391 12,534 641,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,777 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 5,477 19,70 22,349 7,822 4,832 77,191 12,828 6,866 75,938 10,811 3,049 54,517 48,667 4,975	7,294 412,008 10,178 44,255 2,151,991 159,745 12,771 115,470 4,391 3,004 421,608 25,4391 12,534 621,023 42,318 12,534 641,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,777 101,080 2,714 3,367 55,202 2,690 4,487 725,877 101,046 5,717 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 48,667 9,389 5,717 48,667 9,389
44,255 2,151,991 159,745 3,04 42,168 4,391 3,04 42,168 4,391 5,853 621,023 42,318 12,534 461,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 7,822 6,822 97,460 20,650 7,823 1,970 22,349 7,828 4,832 75,111 12,828 6,866 75,938 10,811	12,771 113,991 159,745 17,71 123,470 4,391 3,004 4,391 3,004 5,023 4,391 12,573 4,191 12,573 4,191 12,573 4,191 12,573 4,191 1,10,843 1,020 1,919 4,7,414 7,22,877 101,080 2,714 3,367 6,802 9,7460 20,650 1,919 4,744 7,22,877 101,080 2,714 6,802 9,7460 20,650 1,919 4,744 7,22,877 101,046 6,802 9,7460 20,650 1,910 22,349 1,822 4,832 4,832 4,832 4,935 5,717 4,866 7,938	44,255 2,111,991 159,745 3,04 42,168 4,391 3,04 42,168 4,391 5,853 621,023 42,318 12,534 401,833 46,193 9,793 582,657 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 4,744 725,877 101,046 6,802 97,460 20,650 1,970 22,449 7,822 6,866 75,111 12,828 6,866 75,938 10,811 3,049 54,517 49,665 4,435 64,989 7,260
3,304 421,608 25,623 8,853 621,023 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,205 2,690 5,277 101,080 2,714 4,747 725,877 101,046 6 6,802 97,460 20,650 1,970 22,349 7,822 6,802 97,460 20,650 1,970 22,349 7,822 6,805 75,111 12,828 6,866 75,938 10,811	3,304 421,608 25,623 5,853 621,023 42,318 12,534 401,533 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,567 65,296 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 5,717 48,667 4,975	3,304 421,608 25,623 5,853 621,023 42,318 12,534 401,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 5 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 48,667 4,938 5,717 48,667 4,938
12.534 46.10.23 46.193 9,793 582,657 41,220 10,843 165,105 5,404 4,487 55,205 2,600 5,277 101,080 2,714 4,744 755,877 101,046 2,714 4,744 725,877 101,046 6,802 97,460 2,0,650 1,970 22,349 7,822 6,802 75,111 12,828 6,866 75,938 10,811	2,853 6,10,23 42,318 12,534 401,833 46,193 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,086 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 27,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 5,717 48,667 4,975	2,853 6,10,23 42,318 9,793 582,057 41,220 10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,086 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 48,667 4,938 5,717 48,667 4,938
10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 5,802 1,970 22,349 7,852 4,832 75,111 12,828 6,866 75,938 10,811	10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 9,389 5,717 48,667 4,975	10,843 165,105 5,404 4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 48,667 4,935 4,435 64,989 7,260
4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 2 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811	4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 9,389 5,717 48,667 4,975	4,487 55,202 2,690 5,277 101,080 2,714 3,367 65,296 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 48,667 4,938 5,717 48,667 4,938
5,277 101,080 2,790 3,367 65,296 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 27,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811	5,277 101,080 2,490 3,367 65,296 1,919 47,414 725,877 101,046 6,802 97,460 20,650 1,970 1,970 25,111 12,828 6,866 75,938 10,811 5,717 48,667 4,975 5,717 48,667 4,975	5,277 101,080 2,490 3,367 65,296 1,919 47,414 725,877 101,046 5,802 97,460 20,650 1,970 2,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 5,717 48,667 4,435 64,989 7,260
47,414 725,877 101,046 5,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811	47,414 725,877 101,046 5,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 5,049 5,717 48,667 4,975	47,414 725,877 101,046 5,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 5,717 48,667 4,939 7,260
6,802 97,460 20,650 1,970 22,349 7,822 4,832 75,111 12,828 6,866 75,938 10,811	6,802 97,460 20,650 1,970 75,111 12,828 6,866 75,938 10,811 3,049 54,517 9,389 5,717 48,667 4,975	6,802 97,460 20,650 1,970 75,111 12,828 6,866 75,938 10,811 3,049 54,517 9,389 5,717 48,667 4,939 6,435 64,989 7,260
4,832 75,111 12,828 6,866 75,938 10,811	1,970 22,349 7,822 6,866 75,938 10,811 3,049 54,517 9,389 5,717 48,667 4,975	1,970 22,349 17,822 4,832 75,111 12,828 6,866 75,938 10,811 3,049 54,517 9,389 5,717 68,667 4,935 64,989 7,260
6,866 75,938 10,811	6,866 75,938 10,811 3,049 54,517 9,389 5,717 48,667 4,975	6,866 75,938 10,811 3,049 54,517 9,389 5,717 48,667 4,975 4,435 64,989 7,260
	3,049 54,517 9,389 5,717 48,667 4,975	3,049 54,517 9,389 5,717 48,667 4,975 4,435 64,989 7,260

Table 2.4--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

PART III

amounts are in thousands of dollars] [All figures are estimates based on samples -- money

Company Comp	Selected Industry	Number of businesses	8usiness receipts	Payroll	Net profit (less loss)	Number of businesses	Susiness receipts	Payroll	fit Number of Susiness Payroll Net profit Number of Business	Number of businesses	8usiness receipts	Payroll	Net profit (less loss)	Number of businesses	Susiness receipts	Payroll	Net profit (less loss)
No. 10. (20.1) No.		16 State	s and Distri	ct of Columb	la, total		Alas	ıka			De las	ware				Columbia	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	All industries		18,405,757	1,752,583	2,276,504	18,204	479,888	64,892	59,653	19,952	520,681	51,871	81,715	19,094	253,380	31,336	65,243
10, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Agriculture, forestry, and fishery			273,890	398,341	5,850	43,549	7,628	5,510	3,974	51,199	5,052	3,464	ŧ.		££	£ £
11,255 45,456 46,451 45,451 45,514 4	Contract construction			345,428	237,668	(*)	(*)	967 02	(*)	(*)	(*)	(*)	(*)	(*)		(*) 04, 61	(*)
1,125 2,164, 793 795, 545 795, 745	Retail trade		9	490,219	356,190	3,460	196,187	20,307	12,081	3,392	199,357	13,813	16,654	2,790		10,288	2,380
1,1,25 61,1,05 86,4,91 86,491	finance, insurance, and real estate Services		2	370,545	899,210	3,990	89,264	12,972	20,891	6,427	85,256	11,050	34,698	867'6		(*) 16,563	(*) 57,663
1, 12, 5, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10			Нам	111			BbI	tho			Mati	ne			Mont	ane	
5,415 46,486 3,104 3,	All industries		671,026	86,241	132,216	64,353	1,832,337	161,251	161,287	49.676	1,305,519	151,358	156,666	60,507	1.511.770	126.787	145.698
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Agriculture, forestry, and fishery		64.991	9.101	8.088	32.579	636.936	761.67	60.509	11.588	170.547	25 163	6 918		583 012	'	50 035
1, 20 2, 2, 2, 3, 3, 1 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Farms		44,866	3,765	3,168	31,761	614,611	47,600	37,933	8,358	128,356	18,741	14,663		556,686		47,118
11.307 135, 62.5 20, 122 20,	Contract construction		(*)	(*)	(*)	3,699	121,279	17,148	14,605	5,408	161,762	33,246	23,800		91,184		12,184
1, 29 56,553 2, 3, 24 2 1, 15 2 1, 16 2 1, 16 3 1, 16	Wholesale and retail trade		202.003	22.110	15.488	8.908	402,692	32.470	18,660	12,048	558.954	44,6/3	34,094		572,040		29,260
	Finance, insurance, and real estate		56,553	2,342	22,153	3,064	31,827	869	7,762	1,635	36,251	2,312	9,191		(*)		(*)
New Heat Color New	Services		158,647	26,792	61,725	10,723	153,467	21,802	50,745	14,038	223,652	34,726	74,452		159,566	26,201	39,829
26,1144 852,866 110,810 79,739 20,452 869,948 94,652 110,2199 53,403 14,40,839 169,703 170,865 160,703 170,865 160,703 170,865			Nev	ada			New Ham	pshire			New Me	xico			North	Dakota	
Color Colo	All industries		852,896	110,810	79,739	30,452	876'678	157,49	122,199	53,403	1,470,839	169,705	130,629	70,605	1,634,035	93,253	239,721
(**) (**) (**) (**) (**) (**) (**) (**)	Agriculture, forestry, and fishery		43,318	5,902	12,542	4,210	53,970	6,247	1894	13,040	298,701	17,876	2,098		866,649	36,650	169.523
1,15 4,22,16 1,15 1,10	Farms		€:	€:	(*)	3,795	45,415	4,305	13,158	12,563	274,343	15,313	616		858,648	35,951	167,878
1,10, 1, 1, 1, 1, 1, 1,	Wholesale and retail trade		(*)	33,682	15 106	3,759	116,939	22,203	19,617	3,905	158,848	35,953	16,993		69,520	8,677	10,954
3,129 31,153 2,638 4,187 2,500 10,079 11,106 11,123 3,489 34,516 5,110 5,189 15,450 15,450 15,100 11,123 11,104	Retail trade		370,144	31,679	12,839	5,764	376,167	26,392	18,940	12,501	546,393	50,868	29,330		384,010	26,702	19,849
Rhode 18,470 171,441 21,470 49,591 10,107 101,070 23,000 28,430 14,142 188,083 34,516 50,110 6,180 105,839 15,450	Finance, insurance, and real estate		33,253	638	4,187	2,500	32,302	1,160	12,123	3,489	39,522	7,210	11,722		*	*	(*)
Rivode Telland Rivode Telland South Dakota	oelvices		1/1,441	9/6,12	49,951	10,079	1000	090'57	58, 395	14,142	188,083	34,516	56,110		105,829	15,450	29,281
24,247 715,671 720,739 150,295 80,325 2,142,263 120,308 189,808 54,515 1,200,503 124,607 178,771 24,231 24,507 178,771 24,231 150,295 80,325 2,142,263 120,308 189,808 54,515 1,200,503 124,607 13,737 9,749 7,825 8,101 (**) (**) (**) (**) (**) (**) (**) (**			Rhode	[Bland			South	Dakota			an n	ah			Vern	ont	
(*) (*) (*) (*) (*) (*) (*) (*) 54,781 1,110,511 33,928 93,998 15,988 189,467 13,737 9,749 4,597 92,920 8,101 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	All industries		715,671	72,733	150,295	80,325	2.142.263	120,308	189.808	54.515	1, 200, 503	124.607	178.271	24.251	659.278	78.035	83.879
(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Agriculture, forestry, and flabery.		(*)	*	(*)	57, 781	1 110 511		03 000	15 000	100 773	10 200	0 360	. 602	000 000	101 0	2 07.3
(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Farms		(€	€	€	54,169	1,079,137		95,193	15,416	180.994	13,548	8.371	4,564	91,464	7,825	3,147
6, 43.4 31.34-64 20,078 30,036 9,076 709,889 40,747 32,741 9,586 35,566 32,501 5,366 32,3103 30,036 9,076 709,889 40,747 31,741 9,896 40,9725 34,567 33,561 17,309 4,703 27,313 21,205 (**)	Contract construction			*	(*)	5,109	88 147		13,733	200.9	194,603	34,386	32,031	2,831	88,057	14,840	17,588
(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Wholesale and retail trade			20,078	30,036	9,076	709,859		32,741	9,595	499,725	39,586	32,501	5,266	286,752	23,703	12,266
9,810 181,624 25,886 81,191 7,310 116,447 21,152 26,930 14,263 199,703 23,706 74,185 8,366 134,233 19,504 14,212 24,818 1,631,246 29,116 4,630 18,491 10,905 221,168 13,452 17,006 13,456 199,024 1,631,246 199,026 19,156 10,438	Finance, insurance, and real estate			£	**	1,113	15,825		5,340	5,528	57,425	3,449	19,065	(*)	(*)	(*)	(*)
99,874 1,631,234 151,347 224,973 27,790 674,488 63,598 13,446 59,116 4,630 19,491 10,905 221,168 13,452 13,446 59,116 4,630 19,56 10,48 20,1887 13,649 13,024 3,288 17,341 (*) (*) 17,46 10,602 64,773 7,341 (*) (*) 15,455 10,650 64,773 7,349 (*) (*) 2,844 12,56 64,773 5,752 230,548 17,553 18,329 245,179 64,773 5,457 7,017	Services		181,624	25,886	81,191	7,310	116,447		26,930	14,263	199,703	23,706	74,185	8,366	134,233	19,504	46,360
59,874 1,631,234 151,347 224,973 27,790 674,488 63,598 13,446 59,116 4,630 19,491 10,905 221,168 13,452 13,449 43,648 35,928 19,156 10,438 20,887 12,887 17,340 (*) (*) (*) (*) (*) (*) 13,645 192,058 66,733 73,599 6,130 27,731 20,817 2,844 12,766 1,554 11,553 11,596 (*) (*) (*) 18,329 245,179 2,6672 112,780 5,457 7,017			West V	irginia			Wyon	dng									
13,446 59,116 4,630 19,491 10,905 221,168 13,452 13,452 13,468 3,928 19,156 10,438 210,865 12,887 12,887 13,046 1,96,202 64,573 73,599 6,130 277,731 20,817 15,455 12,656 12,553 13,596 (*) 6,130 277,731 20,817 12,455 12,656 1,253 11,296 (*) 6,130 277,731 20,817 18,329 245,179 26,672 112,780 5,457 59,954 7,017	All industries		1,631,234	151,347	224,973	27,790	674,488		74,512								
13,149 54,488 3,928 19,156 10,438 210,865 12,857 12,857 15,866 19,0438 210,865 12,857 12,857 15,866 10,55,002 23,884 11,346 6,130 277,31 20,817 15,455 1912,058 55,041 64,773 5,752 230,548 117,753 2,844 12,766 1,553 13,596 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Agriculture, forestry, and flahery		59,116	4,630	18,491	10.905	221,168	13.452	17,056								
3,866 199,024 32,884 17,341 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Farms		24,488	3,928	19,156	10,438	210,865	12,857	14,696								
15,455 912,058 55,041 64,773 5,752 299,48 17,753 2,844 32,766 1,253 112,780 5,457 59,954 7,017	Unclease and retail trade			32,884	17,341	(*)	(*)	(*)	(*)								
2.844 32.766 1.253 13.596 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Retail trade		_	55,041	64,773	5,752	230,548	17,753	13,119								
101) 101/22 CO 101/2 TITE 100 O 101/2 CO Finance, insurance, and real estate		32,766	1,253	13,596	(*)	(*)	(*)	(*)									
			1	100	2014211	200	27,47,2	1704	44,044								

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Not: The following industry classes are not shown separately because of high sampling variability but are included in the appropriate totals:
NOTE: Who is didustry classes are not shown separately because of high sampling variability but are included in the appropriate contractors not allocable," "Who least and "retail trade not allocable," "Other transportation, communication, electric, gas, and sanitary services," "Who least and retail trade not allocable," "Amontesing," "Manufacturing," "See text for explanatory statements and a description of the "Sample Design and Limitations."

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5--RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	[All figu											
Selected industry	Number of ousinesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Anaheim-S	anta Ana-Gar	den Grove,	California		Atlanta,	Georgia			Baltimore,	Maryland	
All industries	68,888	1,821,103	238,525	246,305	342و74	1,438,525	175,672	644و 241	54,380	1,670,670	168,829	£94 , 807
Agriculture, forestry, and fishery	232وقت ١	81,599	13,229	¹ 2 , 325	4,855	30,891	6,846	15,314	6,193	76,978	9,137	4 ₁ 334 1 ₆₆₆
Farms Contract construction.	4,270 4,270 2777	160,700	12,120 28,797	14,303 18,621	3,430 8,025	13,716 245,020	1,359 56,308	18 , 996 35,609	5,139 4,04	55,904 142,339	5,241 30,339	28,717
Special trade contractors Wholesale and retail trade	2,66 1 24,342	81,:84 881,523	20,896 83,462	9 ,1 80 45 , 529	6,113 312,312	129,851 694,129	32,838 52,938	24,048 59,713	3,083 12,868	69,158 906,712	13,770 67,942	476ر1 318ر66
Wholesale trade	6,060 17,010	242,041 643,003 643,003	12,741 70,465	22,058 23,811	3,979 3,333	164,258 529,871	10,574 42,364	30,687 24,026	(*) 11,186	(*) 789,768	(*) 63,977	(*) 53,192
General merchandise stores Other retail trade	,719 9,891	22,800 621,103	1,121 69,344	15,258 29,069	3,234 5,099	20,084 509,787	776 41,588	956 28,070	2,833 8,353	33,552 756,216	1,834 62,143	2,528 50,664
Finance, insurance, and real estate	6,359 4,661	107,250 76,522	3,432 636	39,073 25,410	4,718 3,952	127,702 97,166	814 4,627	33,427 26,038	4,950 332ول	52, 469 28, 690	2,24 <u>1</u> 1,3 1 7	28,163 12,140
Other finance, insurance, and real estate	1,698	30 , 728	2,796	13,163	766	30,536	4,187	7,389	1,618	24,279	924	16,023
Gervices Personal services Business services	25,176 3,062 5,213	452,136 61,127 76,845	79,972 18,581 13,862	132,662 4,506 18,144	14,911 (*) 253,253	295,256 (+) 19,332	47,083 (*) 1,732	110,499 (*) 7,218	20,625 787 2,880	348,838 55,160 27,455	46,502 9,527 5,728	149,602 15,235 9,217
Medical servicesOther services	دیورد 634ر2 762 ر1 4	151,695 162,469	23,828	72,195 37,817	2,763 7,841	100,415	13,291 21,132	53,920 41,516	4,266 9,692	131,646	11,990 19,257	82,583 42,567
o diel belyzeet		Boston, Mas			- 70.2	Chicago,	L	,	-	innati, Ohio		
All industries	76,597	2,116,386	240 , 856	462,736	192,891	6,240,404	728,482	1,084,301	51,726	1,336,183	165,018	232,616
Agriculture, forestry, and fishery	2,615	39,538	6,544	4,436	16,839	203,469	11,226		8,997	50,812	3,128	¹ 1,563
Farms	(*) 7,676	(+) 210,683	(*) 42,752	(*) 42 ,1 98	14,371 13,067	171,572 606,797	11,369 141,037	3,507 1 ₅₅₈ 90,087	430مر8 29مر4	46,665	2,687 38,841	11,514 22,499
Special trade contractors	7,190	167,771	33,237	39,419	10,928	424,825	112,190	71,196	3,647	98,883	30,055	15,157
Wholesale and rotail trade	17,020 4,711	1,044,690 221,382	72,980 10,123	101,541 37,076	56,073 10,238	3,260,113	262,500 39,436	264,151 94,862	123,123 ,243	043,509 21,581 551,403	59,129 4,655	62,852 17,728
General merchandise stores	13,205 3,074 10,131	813,077 127,306 695,771	357و25 400ءو3 4514و5	64,276 3,648 55,628	44,127 10,439 33,683	2,355,294 124,432 2,230,862	220,627 12,085 207,542	159,496 13,210 146,286	9,596 2,787 6,809	29,353 522,050	54,474 1,516 52,958	44,730 3,721 41,009
Finance, insurance, and real estate	5,442	11",423	4,694	30,930	16,503	319,151	14,533	115,902	4,574	76,458	:,062	18,466
Real estate Other finance, instrance, and real estate	3,365 2,077	66,374 51,049	3, 106 988	15,998 14,932	9,920 6,583	152,507 166,044	979 ر 5 54 ،مر 9	49, T1 66,191	2,588 1,986	37,339 39,119	3,408 1,654	6,391 12,075
Services Personal services	38,059 4,516	613,326 49,300	9,803 9,120	265,657 13,705	79,660 17,400	1,486,557 265,759	226,319 56,197	556,424 59,564	1,299 2,628	280,044 39,188	43,810 12,952	112,818 10,106
Business services	902 8,432	78,350 271,375	607 46,935	37,332 137,367	14,1-3	201,482 497,196	30,037 60,756	70,614 257,933	(*) 3,152	(*) 82,136	(*) 11,368	(*) 47,975
Other services	17,809	213,801 Clevela	35,141 nd, Ohio	77,253	34,182	522,120 Columbu	79,829 s. Ohic	168,318	9,678	148,837 Dallas,	18,061 Texas	47,555
All industrian	50.131			2012 . 20	32, 402		<u> </u>	1/0 000	20 15		ĺ	1117 500
Agriculture, forestry, and fisher	50,111 4,451	75,390	136,980	273,639	32,402 402,402 4,753	727 , 343 44,983	02,218 3,051	148,833 1,344	89,254 18,554	2,321,835	279 , 798	277,508 133,324
Farms	2,767	40,438	∍,380	8 1 391	4,269	35,293	. ,033	859	16,767	99,979	9,120	135,521
Contract construction. Special trade contractors.	5 ,0 49 6,426	113,077 88,642	19,204 17,520	29,392 383,583	2,703, (∗)	76,980 (*)	16,035 (*)	12,238	9,271 6,606	382,198 189,965	78,139 42,936	46,170 30,509
Wholesale and retail trade	14,693 3,270	611,212 117,176	46, 119 438	57,121 24,-17	0,762 (+)	334,308 (*)	201_201 (+)	20,235	22,314 4,273	231,583	38,454 13,740	88,367 40,797
Retail trad~ General merchandir~ stores	10,537 2,978	-84,321 2,100	38,168 276	32,015	:,611 2,510	75 ,1 59 75 , 066	26,256	17,507	294	782,463 46,622	44-64ء 207ء 207ء	46,855 4,731
Other retail trad	659و7 - 1656و5 -	470,150	57,492 6,983	32,373 31,160	3,101 2,516	260,693 ,129	256وە2 342وم	16,963 21,042	10,453 8,712	735,841 223,578	72,437 19,331	42,124 44,350
Real estate Other finance, insurance, and real estate	3,211 2,005	38,509 39,770	3,037 والى 14,05 وال	31ئو12 9⊷و13	(*) (4)	(*) 21,346	(*) 1,320	(*) 11,344	341و : 371ود	148,176 402,402	12,949 6,382	20,309 24,041
. ervices	1,928	10 ,000 908,1a	43,150 43,016	135,70°, 80°,	400 2,735	170,133 33,554	30,049 10,855	74,430 11,366	26,224 060	-23,388 75,286	66,45 <u>1</u> 24,46 <u>1</u>	135,709 14,876
Business services	416و2 040و3	38, 38 125,313	11,736	49ءو11 037ءو17	(+) 2,018	(*) 66, ³ 46	(*) 0,810	(*) 33,387	9,064 2,979	50,478 123,361	59مو1 547و 1 1	14,114 65,967
Other tervice	10,49	Denver, (22,090 20,090	93 9 39 1	6,027	Detroit, 1	702 Michican	24,919	13,121	174,263 Fort Wor	20,077 th, Texas	40,752
		I					12,0325,027				<u> </u>	
All industries		1,202,101	137,089	22',717	71,282	2,546,190	310,712	429,771	29,335	1,020,650	130,532	10,732
Approculture, Concerty, and fisher,	7,048	350 و100 350 و00	030 وار نامان وارا	136مو1 93.و4	4,304 2,393	13, 1 34 1386,75	140 و146 948 و1	1705	8,123 7,777	55,508 48,518	3,543 2,810	111,172 111,083
Contract construction	217ور 857ور	320,373 80,4 <u>1</u> 9	44,802 25,927	008و33 440و13	6,029 6,138	2.1,707 111,235	5 1, 409 3 _{4,} 018	33,456 19,834	310و4 937ون	178,119 109,707	39,294 30,25 1	23,357 10,129
Mnolesale and retail trade	15,803 3,239	495,126 111,342	43,99 <u>1</u> 900,	38 8 و 34 137 و 13	19,810 2032 -	230 و 38 و 1 گلامو 80 م	111,015 168	123,514 36,928	10,070 (*)	482,278 (*)	170ر1،4 (*)	17,681 (*)
Retail trade	12,238 0' 1ec	202 و 373 476 و ا-	39 3 384 345	1,300 1,58	16,669 16,6	1,104,611 54,723	101,493 988	34, 707 6,069	9,465 684,5	401,375	38,061 832	12,988 11,093
Other retail trade	7,062 1,064	365 و 660 ما44 و 49	39,139	061وہ۔ 80درہ:	12,813 8,468	1,109,688	100,505	78,838 44,972	. 5, 181 5, [18	383,232 46,152	37,229 565,6	14,081 13,352
Real estate	.01.	+3+ر10 00≃ر33	593 2,204	12,-38	6,583 2,385	111,857 39,_95	.700 .528	138 1334	(+) 1,013	(+) 25,003	(¬) 5,111	(*) 4,098
Services Personal services	170و23 3يمار3	.67,308 -1,57	30,709 : 069	110,638	28,003 1,223	603,042 90,133	10°,248 22,139	113,050	11,"1.	17",135 (*)	29,657 (+)	52,182 (a)
Business rervice	4,131 2,622	70,' 91,230	1,655	10,764	4,254	78,143 208,309	14,224 27,069	22,116 22,116 110,520	.,388	26,046 52,114	6,310 6,989	140 28,362
Other a vice	12,734	133,865	13,755	,480	13,385	2:5,387	29,51e	62,534	6,839	75,406	14,399	13,035

i outhores at end of table.

Business Returns/1971 • Proprietorships

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5-RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples-money amounts are in thousands of collars]

	[All figur	es ar⊬ estim	ates based	on samples~	⊷money amou	nts are in th	nousands of	mollar: j				
Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Businesz receipta	Payroll	Net profit (less loll)	Num er of Claimesses	Bualness receipts	Payroll	Her profit (less loss)
		Houston	, Texas			Indianapolis	, Indiana		ho	uwas Min, N	Micourl-mar	. de
All industries	99,075	747و551وء	348,958	298,610	52 ,40 2	م∂اءو £5_و1	1. ,666	1	99:00	1,160,40°	120,160	200,020
Agriculture, forestry, and fisherFarms		88,687 69,778	007ر12 411رء	128,246 133,200	14,034 15,618	151,475 148,239	3.5° و - محمدة و "	10,300 11,41	12,438 12,621	936, 131,4	الله الله الله الله الله الله الله الله	ۇيۇرۇ 1 ،1 0
Contract construction	11,000 8,975	690 و 370 107 و 333	727و39 445و70	49,195 40,230	1,042 3,710	160,315 10-,50.	.9, · · . 10, .1	ب∓ رب. 11^ر0ء	961وء 72 وء	171,270 105,228	236ء تا 35سولاتے	24,985 20,171
Wholesale and retail trade Wholesale trade Retail trade	083و24 00″ود 302و1	302,302 302,302 890,435	44,393 10,380 84,013	55,795 25,565 28,557	9,342 (*) 7,739	593,467 (+) 471,764	(*) (*)	319 (خ) (خ) 29 رس	10,504 (+) 8,718	503,444 (+) 390,757		4. j689 (+) 26,13
General merchandise stores Other retail trade	5,378 14,424	93,460 90 , 905	505 و5 78پېرو78		76.76 51.76	309 (209) 434 (205)	الانهموت 114 و40	304ون نادوه	£14وك 200و5	21,073 276,682	بلمبدو1 973وا 3	73.ر1 20∹و24
Finance, insurance, and real estate Real estate Other finance, insurance, and real estate	9,254 6,499 2,755	183,382 114,514 68,368	18,-420 10,435 19,485	35,145 11,351 23,794	4,118 (*) 1,968	511,3281 (*) 211,718	(*) 1,873	27,627 (+) 15,366	-,138 1,386 1,152	68,907 38,923 29,984	984ور 114ء 10'1ر	23,299 10,77 12, 0
Services	31,262 4,202	537,9 <u>1</u> 8 66,8 <u>1</u> 3	91,077 20,248	172,662 9,334	16,915 6,173	50,130 م 1,034 م	37,113 11,401	105,319 13,461	368ود1 377ودر	.13,406 352,352	24,031 ,139	10, 67 1.,3/2
Business services	6,229 6,229 6,000	59,312 174,023	9,575 25,480	18,935 89,232	(*) 1,750	(+) 91,043	(*) 1-,-:	(*) 53,36c	(+) 2∓4,c≥	(+) 68,154	(+) , J' 3	38,102
Other services	16,931	237,270	33, ***4	55,161	6,712	°. • 05°	94149	2 ,046	6,899	93,360	10,000	22,
	Los A	rgeles-Long	Beach, Cali	formia	Lo	odisville, Ke	ntuck -Indi	iana I		Wami,	Florida	
All industries	515,937	10,265,745	1,182,300	1,250,900	30,656	198,231	94,125	151,.01	-O+0+5	1,16′,3′4	129,252	11:,713
Agriculture, forestry, and fishery Farms.	22,966 9,093	190,004 181,33c	27,716 17,733	111,859 1,3,955	8,676 7,605	196وس 030و33	0لدندو4 20 رن	11,065 11,000	3,595 4,345	50,198 42,088	999و : 30 وس	13,45° 13,45°
Contract construction	ا 33بيو 13 المشود 1	716,178 481,370	158,949 118,940	86,145 545,040	£945 وال 27 ـ وم	عددو100 ادادورة	1c,13~ 1~,008	1/,-00	2,804 2,492	18,884 50,100	18,158 11,688	1:,1 1:,548
Wholesale and retail trade	93, 66 11,689	1,697,361 2,581,379	070,070 53,149	2-42,975 96,439	0,76 (*)	جية و 90 . (+)	-1,331 (+)	، قام در (+)	cl: (+)	330 , 635 (+)	38, '62	(+) 2E
Retail trade	69,631 23,677	6-2,801و3 12. أو 12.	700لمو545 جاشيو6	1,58°,58	365 (÷)	ا 21 ټو 00د (۴)	56,778 (*)	27,270 (*)	3,1⇔0 (*)	431,411 (*)	6اراتومات (*)	36,89L (+)
Other retail trade	28,205 28,205	173 و+89و2 960 و30	339 ,1 76 24 , 568	465ردّدً1 محموردّدً1	ئىرد 135رىي	284,309 201,301 40,301	0' مو '3 942ود	14,609	0,1 ℃ 0,000 0,000	398,252	32,408 033,603	15مود3 00مو15
Real estate Other finance, insurance, and real estat	19,229 8,976	259,338 171,622	7,504 1,059	70, 722 61, 24	(*) ~60	(+) 17,657	(*) 1,729	(+) 	2,564 906	-1,013 29,729	1,340 .,6∀3	10,266 10,540
Services	193,505 21,249	234,371 234,234	428,183 60,633	746,974 900,13	11,36 102,102	11521	24, 17 -,952 (*)	20°61 10°601	15,054 _,020	348,361 12,014	ئين وت. 285و2	120,3a 1,386
Business services	2',305 10,012 69,039	311,332 842,463 1,106,764	ئىللەردۇ جا31روغۇ جا24ر180	78,419 390,765 246,781	(+) 1,003	(*) en,38.	100	(*) 56	ەد7او2 آجاۋود دەرى	25,135 100,598	بسان و تا بسان و تا	11 0 و 11 600 و 1 م
ower services	0.,10.		Wisconsin	240, 01	586 to 586	71,:06 eapolis=2.	مادموات Minte و Paul	.2014 .2014	9,01	105,61. New Crleans	32,604 Louisiana	: ,090
All industries	12.561	3.05	25, 20	22 2	1 10	2 .03	2.				55 50	1
All industries	43,552 e,180	.00 و 1,00 ماادولت	104,.59 5 n.e	1⊷.ر.12 131ره	01,340 043 043	رونوا معدو19	ع دود11 135وء	15 g 781	(*)	37°€,>37 (+)	92,430 (+)	157,358
Faims Contract (instriction	793و5 13مود	الماد الوقاة 192 و 193	130وء ديسون1	3,5-1 c3o(1-	7,967 3336	34,535 300,000 130,000	32 وب 130و2ء	- 300 305 و30	(+) 29044	(+) 101,193	(*) 1::)ونا	(+) le,33
Special trage contractors	.,022 11,431	60,:95 5.1,011	4,953 36,014	19,009 5-,-15	3,358 16,31	ان ود∄	,71	جاراء او آب	-,13c	513 و0ء	12,433 36,133	13,5 <u>11</u> 305,005
Wholesale trade	63.6 63.6 68.7	10-,-19	30 و 014 64 031 و وي	10,-17 31,879	2,858 12,157	22: ر 104 روما 251 روما	01ءءواں آھ2و2 119ء :	ت، و∵: ±اہ و∪، 0ء⊷و 3	المحادو (م) محدود	4,,105 (+) 311,034	(*) 28,300	(+) (0,000
General merchandis stores	(+) 6,081	(+) 380 , 70	(+) داد0وسد	(+) (-0)	-511. 6-00	ىدىودى 200 وخەۋ	. c. 'r.i	1	(+) 35	03,975	(+) 2:,191	(*)
Finance, Insurance, and real estate	د0دود دیکور 1920و	2 (9-2) 21,122 11,130	1,41. 901 711	1-,5-5 1,118 10,42	(+) (+) 1,030	3-9-27 (+) 20-32-0	(+) - , *1	11 وت. (*) 117	1,150 (*) 655	42,035 (+) 15,638	11.و1 (*) 200	1.,37? (*) e, 3°
Service	10,10° (+)	. [dp-q] (+)	3,34	10,97	103 103 104 104	10-1-	Han # 10 mm	10:,02	1161	206,140	25,600	F., 16"
Business services Medical services	2,170 2,170	37, 476 64,074	(+) : 00 : 00 44 : 60	(٠) 13,536 مادورد مادورد	1,060 2,438	1041و20 11 و40 121 و111	دا و1 آاداوب معمودات	به او 11 الداوليا بدائوليا	1, 108 (*) 1, 45	23, 93 (+) 20,420	<u>ا</u> ن0وء (+) داذو	4, 10 (+) 20, 30
Other services	2000	111,	16,433	30,000	10,165	10-, 17	1-9.5	1,957	,e02	10c,75.	1-, ' 0	10,100
		new lorn,	H-W fork			Newark, N	ew arzes.	Ι	-	unlan.a:	., · mianoma	
All industries		7,207,720	94, 90		4 [©] ,60€	1,507,307	1:2,726	26. ,		.50,748		1.1,
Agriculture, forestry, and fishery	10-ئور	15.,06 89,168	ادارهاد ادارداد	391ره¹ تسر:1¹	1,26"	28,-10 (+)	1:11	(+)	15 (15	120و65 نمبار و 13	1,10	111, 10 11, 73
Contract construction	1 '	جدداو135 25.مود25	59,362 2,000 € 2,000 €	100,014 656,	0150 و⊷ 201-و3	161,111	1-,	المانوات (عانوات	1,450	58,008	15.cf1 e,058	00°و: 67°و:
Wholesale and retail trade		500 و 500 و" 100 و 11 و 1	ليوسان ۱۳۵۰ونات	411)001 1-1)3-0	11,07	الموريد. 151,011	ا عائو -دا ا ∂6 و -	ن و دن 1 د ع 1 م	155e- (+)	207,131 (+)	24,323 (+1	3c,576 (+)
Retail trade Ceneral merchandis stores	:3,35° ,653	116,034,032 116,031	132,083	10,291	9,5a5 (+)	201,840 (*)	(+)	fl, oc (*)	(+)	195,130 (*) 18. 25	22,861 (+)	(+)
Other retail trade	21,070	.,519,731 ,111,111	Elimptonia - p fr	251,701 010,010	-,00c	737,374 1, 1	المال والله 231 و	00ءو00 1ء5و د	:,610	-26د196 201دفویت	21,732 1,534	22 و22 6≃اوتا
Real estate. Other finance, insurance, and real estat	01 و ا	101,000 161,001	1.,	اسباوست ۱۵وازه	149 و 35 دو را		1,174 - e1	الد ودا ال، ودد	1,251	11,202 11,202	1,463	00 أوسل 00 و
Jervices. Fersonal services.	20,102	11. و 11. و ن 10. و 15. و 1	ئامائيو ناۋاد ئىسىرۇم	151,111,151 [-6,17	11,161 601,00	-51,.v0 51,.vc	نا ^ن و ۱۰۰ ایار	ن و بن. 6و.1	1.,.24 051	500 و 150 2500 و 150	-1,11	The small register
Business services Medical services. Other services	21,174 34,234 20,101	1,054,15 2,100,000,000,000,000,000,000,000,000,00	38,684 156,340	92,917 610,011	5,126	: 9 40 10 90: 1 0 90:	7) .و '5 و د م	109,529	(+) 1,292 - and	(*) 52,50 = 63,700	(+) Oise our	(+)
Other survices	701607	1,056,0	11-, '''	+31,500	', dSb	1~0,010	10,091	C1,024	:,917	63,720	1,391	20,336

Footnotes at end R 1. le.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5-RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

				on samples-								
Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Susiness receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Paterso	n-Clifton-P	assaic, New	Jersey	Philadel	phia, Pennsy	lvania-New	Jersey		Phoenix,	Arizona	
All industries	36,724	1,133,283	122,452	256,315	123,182	4,199,375	496,914	741,187	001ر47	1,273,282	166,938	186,825
Agriculture, forestry, and fishery		(*)	(*)	(*)	7,467	144,174	23,213	10,305	6,420	171,835	13,836	1,714
Farms Contract construction	(*) 4,142	(*) 112,792	(*) 15,459	(*) 23,7 1 8	6,337 10,212	113,941 412,778	18,142 99,916	2,975 60,055	4,398 2,756	135,601	7,410 38, 1 03	2,861 18,835
Special trade contractors	3,181	66,607	9,832	21,495	7,591	256 , 625	76,458	39,156	(*)	(*) 440•088	(*)	(*)
Wholesale and retail trade	10,775 2,509 8,129	552,004 92,335	47,521 4,593	60,634 15,406 44,245	37,293 6,903 30,369	2,277,114 502,594 1,774,520	170,995 22,188 148,807	201,319 48,427 153,060	10,793 2,510 8,020	108,433 328,495	46,533 5,082 4 1, 298	25,123 6,996 19,101
Retail trade General merchandise stores Other retail trade	(*) 6,668	441,293 (*) 422,616	41,709 (*) 39,122	(*) 39,708	7,115 23,254	107,972 1,666,548	8,356 140,451	9,113 143,947	2,995 5,025	15,399 313,096	174 41,124	875 18,226
Finance, insurance, and real estate	4,235	87,829	3,908	25,427	8,319	191,683	13,834	54,702	7,758	95,973 72,357	7,358 4,244	34,080 25,956
Real estate. Other finance, insurance, and real estate.	1	34,971 52,858	1,094 2,814	13,510 11,917	4,494 3,825	95,428 96,255	7,284 6,550	1	5,643 2,115	23,616	3,114	8,124
Services Personal services	1.873	296,210 40,371	37,332 8,301	134,772 9,722	49,622 9,608	906,034 129,992	125,514 21,389	371,435 40,595	15,549 2,305	292,209 31,067 29,508	906و49 440و8 708و6	99,825 5,115 10,285
Business services	4,387	38,722 132,771 84,346	8,398 12,631 8,002	11,603 78,812 34,635	8,164 11,852 19,998	107,222 333,684 335,136	15,460 36,599 52,066	32,565 190,535 107,740	2,345 2,013 8,886	106,166 125,468	15,661 19,097	52,623 31,802
Omer services		ittsburgh, l		L		rtland, Oreg			,	Sacramento,		
All industries		2,280,976	274,592	352,737	48,039	1,163,983	155,472	197,192	39,647	1,075,982	130,907	143,644
All industries		59,228	7,995	¹ 1,854	8,170	50,433	10,266		6,955	125,326	17,430	4,481
Farms	4, 326	49,987	7,123	15,610	6,789	49,756 159,024	10,235 28,538	12,562 1789 26,995	4,646 2,539	96,097 135,251	14,794 19,439	126 15,943
Contract construction. Special trade contractors.	5,174	229,374 162,983	55,007 46,276	38,609 29,782	4,550 3,680	91,052	18,082	19,892	(+)	(*)	(*)	(*)
Wholesale trade	4,493	1,295,409 324,462	116,927 21,254	108,707 36,307	12,041 3,167	501,245 104,243	45,793 45,776	49,094 14,651	9,765 (*)	472,214 (*)	46,661 (*)	21,672 (*)
Retail trade	2,904	970,947 14,953	95,673 578	72,400 1,971	8,874 2,812	397,002 22,334	41,017 2,221	632	8,352 2,401 5,951	395,879 20,902 374,977	42,229 1,592 40,637	19,748 ¹ 2,156 21,904
Other retail tradeFinance, insurance, and real estate		955,994 111,813	95,095 7,192	70 , 429 36 , 632	6,062 3,988	374,668 89,861	38,796 4,838	24,446	4,009	25,520	648	5,925
Real estate Other finance, insurance, and real estate.	2,769	57,513 54,300	3,078 4,114	16,418 20,2 <u>1</u> 4	2,417 1,571	53,915 35,946	1,594 3,244	12,352 12,094	2,226 1,783	18,066 7,454	173 475	4,447 1,478
Services Personal services	4,787	394,995 57,349	50,876 8,524	148,914 18,112	15,455 2,027	250,643 20,206	39,327 8,228	89,773 4, 1 82	13,883 1,532	261,055 25,945	39,540 4,117	86,980 5,7 0 7
Business services	. 2,588 4,561	33,421 135,286	4,30 <u>1</u> 13,816	12,028 81,362	2,959 2,648	35,935 102,021	4,829 14,618	51,593	2,828 2,004	4 1, 803 92,750	5,250 13,228	9,242 45,852
Other services		168,939	24,235	37,412	7,821 San Reyman	92,481 dino-Riversi	11,652	California	7,519	100,557	16,945 California	26,179
	2,	. Louis, Mis			Dan pernar	dino-niversi	de-ontairo,		-	I	l	
All industries		1,976,066	232,179	345,894	52,911	1,610,401	213,430	190,046		1,528,972	190,328	208,683 18,770
Agriculture, forestry, and fishery Farms		87,351 81,996	6,693 5,826	1892 12,546	8,495 5,905	171,734 143,114	20,432 15,998	¹ 1,634 ¹ 3,863	6,682	77,775 56,849	8,428 5,734	111,602
Contract construction	4,194 2,713	190,006 102,714	45,918 25,011	26,679 18,577	3,83 <u>1</u> 3,038	213,639 121,817	33,964 19,570	30,007 21,485	3,012 2,416	152,900 90,281	28,449 20,181	14,840 9,473
Wholesale and retail trade	22,297	1,072,023 220,422	90,997 12,112	94,183 26,221	14,703 3,140	700,885 105,209	64,055 5,403		21,761 4,144	746,398 123,786	65,578 4,773	45,99 1 8,722
Retail trade	17,658 5,616	812,046 42,501	77,216 1,998	61,196 7,527	11,562 3,629	594,625 32,741	58,575 1,299	30,083 305	17,594 6,480	615,597 44,434	60,004 1,484	37,018 3,967
Other retail trade Finance, insurance, and real estate	. 11,042 . 7,239	769,545 80,597	75,2 <u>1</u> 8 4,8 <u>1</u> 4	53,669 30,458	7,933 4,808	561,884 75,238	57,276 5,058	1	11,114	571,163 101,802	58,520 4,637	33,051 34,382
Real estate	4,998	49,750 30,847	2,609 2,205	13,689 16,769	2,889 1,919	48,092	1,953	12,010	5,373		1,615 3,022	23,020 11,362
Services		449,553 79,393	958 ,958 20,519	179,499 18,816	18,633 2,595	341,503 51,519	66,427	91,260 7,808	1	349,449 35, 1 85	58,318 10,085	109,163 7,829
Susiness services	3,715 3,567	37,932 162,146	5,545 19,616	13,703 92,834	3,350 2,859	36,746	9,262	7,845 49,534		34,073 132,334	7,471 17,080	10,945 62,902
Other services	12,317	170,082	21,278	54,146	9,829	145,889	22,264	26,073	11,719	147,857 attle-Everet	23,682	27,487
	San	rancisco-Oa		TOTILLA		San Jose,						
All industries		3,911,017	501,355	635,171	42,340			186,786	57,667	1,367,805	180,182	235,771
Agriculture, forestry, and fishery Farms	5,756	160,983 99,001	24,743 1 3,050	¹ 2,489 ¹ 18,534	4,119 3,036	1	1	14,439	9,203 4,454	88,796 50,530	9,952 4,411	¹ 6,161
Contract construction		304,650 144,059	48,709 26,3 1 6	42,487 25,754	2,145 (*)	134,077 (*)	35,904 (*)	16,207 (*)	5,345 3,204	126,730 71,608	20,111 12,051	20,829 14,272
Wholesale and retail trade	4,425	354,888,1 372,557	169,009 19,507	144,020 31,467	11,387 (*)	521,093 (+)	(*)	(*)	13,862 2,947	653,290 108,154	75,742 5,976	43,818 11,211
Retail trade	26,447	1,475,207 56,195	146,4°5 2,990	112,328 1456	9,796 5,248	466,976 25,311	2,648	23,317 11,711	10,826 3,346	544,529 28,882	69,636 1,217	32,687 2,545
Other retail trade Finance, insurance, and real estate	18,805	1,419,012 228,633	143,485 13,663	112,784	4,548 5,922	44 1, 665	2,162	27,647	7,480 5,177	515,647 81,712	68,419 3,422	30,142 25,939
Real estate	9,952	150,204 78,429	3,319 10,344	51,358 30,844	5,011 911	57,332 13,396	1,375		3,394 1,783	54,043 27,669	548 2,874	16,958 8,981
Services Personal services	54,542	1,070,637 118,156	192,888 27,723	350,656 23,168	16,551 1,993	310,058 24,686	50,186	1	19,527 2,553	323,837 30,361	58,317 9,5 1 2	131,351 7,987
Business services. Medical services.	. 10,948	175,926 345,649	37,499 49,879	36,780 171,221	2,821 2,570	32,623	1,182	7,331			6,743 27,569	10,336 84,168
Other services		430,90b	77,787	119,487	9,167				9,510		14,493	28,860

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5-RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Busines a receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Tam	pa-St. Peter	sburg, Flor	ida		Toledo, Ohi	o-Michigan		Washi	ngton, D.C	Maryland-Vi	rginia
All industries	45,126	1,073,601	133,921	164,711	26,603	537,803	52,866	107,616	87,130	1,846,544	261,285	419,593
Agriculture, forestry, and fisheryFarms	4,884 3,805	52,087 43,301	3,995 3,666	12,507 15,917	8,250 8,161	54,638 50,786	2,564 1,808	11,057 9,169	6,848 5,532	62,302 41,291	10,557 5,905	¹ 9,651 ¹ 13,916
Contract construction		143,060 93,799	28,382 21,088	29,364 22,371	(*) (*)	(*) (*)	(*) (*)	(*) (*)	4,687 3,339	256,064 1 54,593	55,247 44,7 <u>1</u> 2	32,646 18,686
Wholesale and retail trade	(*) 11,870	496,662 (*) 394,616 27,868 366,748	44,687 (*) 37,025 1,531 35,494	32,348 (*) 23,699 4,295 19,404	5,538 (*) 4,784 (*) 2,810	254,452 (*) 185,898 (*) 181,300	21,185 (*) 19,340 (*) 18,958	21,935 (*) 12,350 (*) 11,846	15,656 2,438 12,602 4,435 8,167	704,142 83,869 615,048 21,181 593,867	82,183 10,200 71,195 744 70,451	54,108 13,238 40,239 3,431 36,808
Finance, insurance, and real estate Other finance, insurance, and real estate	4,042	83,967 64,098 19,869	5 ,1 85 883 4 , 302	23,973 16,973 7,000	2,531 (*) 1,103	34,045 (*) 14,990	570,(*) (*) 1,468	13,389 (*) 7,868	9,328 7,393 1,935	99,663 65,838 33,825	4,725 2,674 2,051	42,522 25,745 16,777
Services Personal services. Business services. Medical services. Other services.	2,560	239,886 16,753 42,164 68,300 112,669	40,925 1,525 13,851 9,347 16,202	74,813 3,943 9,030 35,344 26,496	7,000 1,618 (*) 874 3,462	105,527 26,316 (*) 32,931 41,409	14,730 6,209 (*) 3,068 5,251	47,569 T,778 (*) 20,592 16,812	40,733 6,305 8,896 6,817 18,715	632,623 63,376 90,343 286,400 192,504	90,744 12,675 13,770 36,117 28,182	290,042 19,180 35,210 156,426 79,226

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Note loss exceeds net profit.

NOTE: The estimates for "Other agriculture, forestry, and fishery," "Mining," "Other contractors," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability; however, they are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

[All figures are estimates based on samples—money amounts are in thousands of dollars]

(All figu	res are estim	ates based o	n samples—mo			ands of dolla		esses with b	th jenrewist	ion and
	Number of		All busines	ses with depr		datt -	2 0211	uepreciable		
Selected industry, size of depreciation	businesses with and without uepreciation	Number of businesses	Business receipts	Total business deductions	Amount	As a percent of total deductions	Number of businesses	Business receipts	Deprecia- tion	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(0)	(7)	(8)	(9)	(10)
ALL INOUSTRIES										
Total	9,744,640 7,110,826	6,659,881 4,026,067	228,923,156	200,176,069 57,703,031	10,541,292	2.6	6,360,094 3,840,505	220,231,833	10,081,071	16,536,379
\$1,000 under \$2,000 \$2,000 under \$4,000	1,221,077 803,657	1,221,077 803,657	47,654,806 44,961,447	40,406,034 39,246,244	1,721,299	4.3	1,171,647 770,034	46,050,574 43,368,906	1,652,455 2,148,453	16,153,02 21,148,52
\$-,000 under \$5,000. \$5,000 under \$10,000. \$10,000 or more.	299,987 196,672 112,421	299,987 196,672 112,421	23,316,930 18,942,443 24,703,727	21,153,819 17,537,574 24,129,367	1,454,116 1,481,235 2,138,772		283,237 186,813 107,858	22,467,319 18,069,938 23,823,224	1,372,842 1,407,583 2,057,681	13,536,11 13,323,90 19,327,85
AGRICULTURE, FORESTRY, AND FISHERY										
Total	3,126,160 1,896,121	2,552,019 1,321,980	41,936,749 6,092,857	39,236,275 5,868,319	5,024,280 552,927	12.8	2,426,583	39,188,555	4,733,954	48,119,89
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000	485,977 397,789	485,977 397,789	5,995,578 9,106,988	5,534,987 8,239,524	691,547	9.4 12.5 13.6	1,269,613 458,949 375,383	5,794,301 5,611,196 8,468,016	531,746 653,753 1,059,454	6,239,67 7,016,68 10,910,23
\$4,000 under \$0,000. \$6,000 under \$10,000.	172,475 116,613	172,475 116,613	6,313,259 6,702,397	5,702,075 6,211,609	837,585 878,658	14.7	159,816. 108,675	5,832,920 6,181,065	776,218 819,043	7,813,34 7,953,05
\$15,000 cr mure	57,185	57,185	7,725,670	7,679,761	939,545	12.2	54,147	7,301,057	893,740	8,186,90
Farms Total····	2,941,447	2,419,612	39,287,558	37,042,701	4,823,878	13.0	2,297,979	36,603,862	4,537,209	46,450,33
Under \$1,300	1,762,092	1,240,257	5,541,624	5,448,380	521,899	9.6	1,190,535	5,250,833	501,278	5,975,12
\$1,000 under \$2,500. \$2,000 under \$4.00.	461,673 382,759	461,673 382,759	5,512,170 8,551,656	5,170,616 7,794,780	657,158 1,082,719	12.7 13.9	435,296 360,672	5,141,978 7,934,764	620,194 1,019,026	6,725,73 10,541,10
\$4,000 under \$6,000. \$5,000 under \$15,.00.	166,656 113,265	166,656 113,265	6,013,363 6,373,337	5,451,232 5,917,464	809,683 853,032	14.9 14.4	154,094 105,392	5,541,782 5,862,947	748,764 793,939	7,585,82 7,743,35
\$10,960 or m re	55,002	55,002	7,295,408	7,260,229	899,387	12.4	51,990	6,871,558	854,008	7,879,19
Field crop farms	1,040,526	823,206	11,780,404	10,110,600	1,694,399	16.8	778,139	11,055,251	1,595,687	15,424,53
Under \$1,000 under \$2,000.	638,810	421,490	1,748,431	1,506,404	180,346	12.0	400,147	1,633,124	170,983	2,165,67
\$2,000 maer \$2,000. \$4,000 maer \$0,000.	148,623 130,770 59,507	148,623 130,770	1,497,166 2,515,473 1,804,383	1,278,354	210,063 369,389 289,489	16.4 17.7 19.1	141,454 122,018 55,168	1,427,594 2,349,471	199,873 345,029	2,122,15 3,310,21
\$.,000 unter \$10,000. \$10,000 or m.re	40,559	59,507 40,559 22,257	2,001,192 2,213,759	1,516,207 1,696,581 2,020,269	305,961 339,151	18.0 16.8	38,293 21,059	1,667,495 1,886,421 2,091,146	268,225 288,635 322,942	2,495,68 2,578,68 2,752,12
Fruit, tree nut, and vegetable farms										
Total	138,722	120,446	2,063,784	1,948,438	228,865	11.7	117,078	2,003,784	223,445	2,487,95
9nder \$1,000\$1.000 und⊷r \$2.∪∪0	85,354 21,524	67,078 21,524	319,483 257,205	287,685 233,321	26,864 29,932	9.3 12.8	64,674 21,238	303,585 254,302	25,728 29,534	363,36 323,70
\$2,000 under \$-,000	17,790 6,269	17,790 6,269	430,028 227,544	406,629 213,023	48,856 30,412	12.0 14.3	17,369 6,133	414,456 219,913	47,682 29,760	584,40 325,33
\$5,000 under \$10,000. \$10,000 or m rs	4,502 3,283	4,502 3,283	300,592 528,932	288,839 518,941	33,966 58,835	11.8	4,477 3,187	297,371 514,157	33,781 56,960	313,96 577,18
Livestock farms										
Total	1,514,841 832,777	1,300,537 618,473	24,384,750 3,278,334	23,751,319 3,356,211	2,722,072 270,461	11.5	1,235,303 598,259	22,547,441 3,132,642	2,547,726 261,729	26,721,68 2,901,76
\$1,000 under \$2,60. \$2,000 under \$4,000.	267,669 223,994	267,669 223,994	3,581,765 5,434,538	3,462,004 5,099,585	384,039 637,161	11.1 12.5	250,037 211,640	3,295,504 5,016,210	359,401 600,437	3,960,33 6,367,95
\$4,000 under \$0,000 \$1,000 under \$1,000	97,245 65,559	97,245	3,826,486 3,932,196	3,569,271 3,791,799	472,437 492,979	13.2	89,176 60,227	3,499,802 3,548,639	433,524 453,525	4,567,41 4,692,25
\$10,000 or mare	27,597	27,597	4,331,431	4,472,449	464,995	10.4	25,964	4,054,644	439,110	4,231,95
Animal specialty farms							,	00- 80-	F. 04.	
TotalUnder \$1,000	60,678 48,992	50,180 38,494	236,004	335,625 103,413	52,786 13,445	15.7 13.0	48,408 37,213	209,728 57,640	50,968 13,073	499,12 140,85
\$1,000 under \$2,000 \$2,000 under \$4,000	6,906 2,793	6,906 2,793	47,019 41,264	58,112 55,188	9,646 7,529	16.6 13.6	6,532 2,731	37,869 29,436	9,135 7,366	83,67 71,43
\$4,000 unler \$(,10	(*)	(*) 720	(*) 31,022	(*) 38,749	(*) 5,697	(*)	(*)	(*) 31,018	(*) 5,690	(*) 55,64
\$10,000 or more	446	446	36,114	56,752	12,657	22.3	393	33,267	11,896	101,62
Other farms	186,680	125,243	822,616	896,719	125 754	14.0	119,051	787,658	119,383	1 317 02
Under \$1,000	156,159	94,722	135,306	194,667	125,756 30,783	15.8	90,242	123,842	29,765	1,317,02 403,45
\$1,000 under \$2,000\$2,000 under \$4,000	16,951 7,412	16,951 7,412	129,015 130,353	138,825 140,593	23,478 19,784	16.9 14.1	16,035 6,914	126,709 125,191	22,251 18,512	235,867 207,103
\$4,000 under \$5,000. \$5,000 under \$10,000.	2,814 1,925	2,814 1,925	134,435 108,335	129,320 101,496	13,533	10.5	2,797 1,676	134,074 99,498	13,447 12,308	151,494
\$10,000 or more	1,419	1,419	185,172	191,818	23,749	12.4	1,387	178,344	23,100	216,307

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in the constitutions.]

[All figu	res are estim	ates based on		ney amounts a		f julle				
	Number of		All busines	ses with sepr			Bullin	argrenatur	h -pre .st.	. 31 9*
Selected industry, size of depreciation	businesses with and without deproclation	Number if Susinesses	Business receipts	Total business deductions	Depre	As a per out i tital	Number if topinesses	Education Peleigne	pd .s=	seprestacte per pert
	(1)	(2)	(3)	(4)	(:)	deductins	.,		٠,	1
AGRICULTURE, FORESTRY, AND FISHERYContinued										
Horticultural Services	58,467	41,845	655,098	491,979	47,055	9.6	39,964	639,512	45,973	280.788
Total	46,000	29,378	204,198	125,451	10,639	8.5	27,847	200,034	10,323	65,554
\$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$1,000. \$6,000 under \$10,000.	7,192 3,150 (*) 836 554	7,192 3,150 (*) 836 554	151,451 110,117 (*) 75,725 72,815	104,029 94,593 (*) 67,715 64,175	9,861 8,834 (*) 6,090 8,392	(*)	7,050 2,942 (*) 836 554	147,198 102,948 (*) 75,725 72,815	9,693 8,236 (*) 6,690 8,392	59,178 44,805 (*) 40,441 46,898
Other Agriculture, Forestry, and Fishery										
Total·····		90,562	1,994,093	1,701,595	153,347		88,640	1,945,181	150,772	1,388,779
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000	88,029 17,112 11,880	52,345 17,112 11,880	347,035 331,957 445,215	294,488 260,342 350,151	20,389 24,528 32,465	9.4	51,231 16,603 11,769	343,434 322,020 430,304	20,145 23,866 32,192	199,002 231,771 324,331
\$4,000 under \$4,000. \$6,000 under \$10,00	5,084 2,512	5,084 2,512	259,104 253,335	214,827 226,430	24,663 19,536	11.5	4,987	250,346 242,393	24,215 19,014	203,607
\$1c,000 cr m.re	1,629	1,629	357,447	355,357	31,766		1,603	356,684	31,340	260,815
MINING										
Tital. Under \$1,000.	58,563	38,701	1,472,255 100,886	1,496,916	143,670		1	1,395,216	137,094	1,253,528
Miner \$1,000 \$1,000 under \$2,01 \$2,000 under \$2,00	42,859 4,331 4,901	22,997 4,331 4,901	83,332 207,303	76,495 195,781	6,818 6,066 13,904	7.9	21,149 3,989 4,664	94,384 75,048 193,085	6,442 5,556 13,288	72,367 51,879 117,600
\$4,000 under \$1,000. \$4,000 under \$10,000	2,135 1,384	2,135 1,384	103,621	101,620 110,227	10,429 10,526	10.3	1,964 1,338	97,496 100,008	9,660 10,203	102,449
\$10,000 or m reci	2,953	2,953	869,943	906,108	95,927	10.6	2,766	835,195	91,945	817,577
CONTRACT CONSTRUCTION										
Total	735,846 576,312	454,254 294,720	20,449,952 6,294,819	17,734,248 5,010,126	648,454 118,007	3.7	437,614 281,530	19,889,324 6,048,454	633,059 113,802	4,581,307 916,675
\$1,000 under \$2,000. \$2,000 under \$4,000.	85,307 41,413	85,307 41,413	4,634,233 3,832,407	4,011,112 3,427,697	120,255	3.0	83,410	4,528,192 3,731,390	117,853 111,803	835,093 760,401
\$4,000 under \$0,000. \$0,000 under \$10,000.	15,466 10,584	15,466 10,584	1,910,261 1,697,880	1,752,494 1,568,318	75,341 77,842	4.3 5.0	15,340 10,193	1,900,080 1,646,590	74,711 75,177	516,087 548,589
\$10,000 cr more	6,764	6,764	2,080,352	1,964,501	142,540	7.3	6,666	2,034,618	139,713	1,004,462
General Contractors										
Total	129,936 83,371	95,732 49,167	8,217,116 2,101,824	7,509,075 1,845,186	212,465	2.8	93,138	7,986,787	208,415	1,576,536
\$1,000 under \$2,000. \$2,000 under \$4,000.	22,871 11,773	22,871 11,773	1,949,541	1,766,367 1,398,132	32,500 33,010	1.8	22,440 11,688	1,898,158 1,490,932	31,851 32,768	229,252 228,604
\$4,000 under \$6,000. \$4,000 under \$10,000.	5,654 3,197	5,654 3,197	796,833 647,118	743,600 609,974	27,178 23,697	3.9	5,600 3,135	792,286 620,730	26,948 23,219	198,953 193, 1 06
\$10,000 or m.re	3,070	3,070	1,205,593	1,145,816	72,817	6.4	3,035	1,186,087	71,231	525,178
Building construction										
Total	105,909 73,445	75,008 42,544	6,821,476 1,994,102	6,253,160 1,760,710	112,442	1.8	72,507	6,612,759 1,890,872	109,210	853,061 172,178
\$1,000 under \$2,000	19,312 7,715	19,312 7,715	1,855,241 1,335,985	1,685,435 1,242,256	27,050 20,591	1.6 1.7	18,881 7,632	1,803,858 1,310,742	26,401 20,353	186,413 147,061
\$4,000 under \$5,000. \$e,000 under \$10,000. \$10,000 or more.	3,226 1,339 872	3,226 1,339 872	687,292 426,097	652,724 408,625	15,665 9,590	2.4 2.3 3.9	3,223 1,311 843	683,352 412,812	15,650 9,358	113,913 91,439
\$10,000 or more	672	872	522,759	503,410	19,467	3.9	043	511,123	18,234	142,057
Other general contractors										
Total	24,027 9,926	20,724 6,623	1,395,640	1,255,915 84,476	100,023 3,184	8.0 3.8	20,631	1,374,028	99,205 3,184	723,475
\$1,000 under \$2,000. \$2,000 under \$4,000.	3,559 4,058	3,559 4,058	94,300 180,222	80,932 155,876	5,450 12,419	6.7 8.0	3,559 4,056	94,300 180,190	5,450 12,415	42,839 81,543
\$4,000 under \$.,000 \$0,000 under \$10,000	2,428 1,858	2,428 1,858	109,541 221,021	90,876	11,513 14,107	12.7 7.0	2,377 1,824	108,934 207,918	11,298 13,861	85,040 101,667
\$10,000 or more	2,198	2,198	682,834	642,406	53,350	8.3	2,192	674,964	52,997	383,121
Special Trade Contractors										_
T.tal	562,525 457,297	336,532 231,304	11,597,935 3,937,536	9,683,069 2,965,137	411,015 89,237	4.2 3.0	323,447 220,979	11,285,590 3,811,312	399,941 86,061	2,837,568 675,283
\$1,300 under \$2,000.	57,296 28,166	57,296 28,166	2,505,560 2,243,822	2,087,953 1,966,064	80,455 77,648	3.9 3.9	55,830 27,314	2,450,902 2,169,120	78,702 75,227	556,584 508,457
\$4,000 under \$5,000 \$5,000 under \$10,000 \$10,000 or more	9,036 7,119	9,036 7,119	1,045,733 1,020,837	946,281 927,733	44,078 52,039	4.7 5.6	8,986 6,790	1,040,102 995,935	43,782 49,852	295,185 340,557
Frotroite et end (fitable.	3,611	3,611	844,447	789,901	67,558	8.6	3,548	818,219	66,317	461,502

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tall Tigu	res are estin	aves pased o		ney amounts as		nina of dotts		sses with bo		ion and
	Number of businesses		721 00021.00			iation		depreciabl	e property	
Selected industry, size of depreciation	with and without ciepreciation	Number of businesses	Business receipts	Total business deductions	Amount	As a percent of total deductions	Number of businesses	Busîness receipts	Deprecia- tion	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONTRACT CONSTRUCTIONContinued Special Trade ContractorsContinued Plumbing, heating, and air conditioning Ttal Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000.	62,153 45,977 8,547 5,698 1,050	46,537 30,361 8,547 5,698 1,050 753	2,425,645 680,991 563,113 634,001 221,895 226,578	2,097,343 547,591 481,340 562,030 206,684 205,739	53,266 12,678 12,598 15,285 5,249	2.5 2.3 2.6 2.7 2.5 2.6	44,821 28,962 8,380 5,602 1,050	2,347,890 648,048 551,245 616,155 221,895 214,206	51,871 12,179 12,346 15,062 5,249 5,041	403,418 104,441 96,435 108,611 37,270 38,497
\$10,000 or mere.	128	128	99,067	93,959	2,042	2.2	125	96,341	1,994	18,164
Painting, paperhanging, and decorating Total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$10,000 \$10,000 cr mcre	103,197 93,470 7,364 1,749 313 220 81	52,213 42,486 7,364 1,749 313 220 81	1,134,809 586,556 260,483 162,654 36,022 56,322 32,772	878,721 420,098 202,935 140,444 34,689 49,884 30,671	33,661 14,925 9,664 4,848 1,501 1,543 1,180	3.8 3.6 4.8 3.5 4.3 3.1 3.8	49,460 40,089 7,030 1,727 313 220 81	1,108,372 569,805 252,962 160,489 36,022 56,322 32,772	32,692 14,380 9,292 4,796 1,501 1,543 1,180	229,393 114,558 57,365 30,927 10,010 8,447 8,086
Electrical work Total Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$4,000 \$4,000 under \$0,000 \$5,000 under \$10,000 \$10,000 or mure	45,827 34,804 6,509 3,109 1,085 207 113	32,585 21,562 6,509 3,109 1,085 207 113	1,476,870 436,117 375,542 322,866 196,725 87,663 57,957	1,250,484 341,694 312,924 279,822 181,001 80,590 54,453	34,242 8,892 9,150 7,946 5,247 1,698 1,309	2.7 2.6 2.9 2.8 2.9 2.1 2.4	31,656 20,823 6,366 3,087 1,085 204 91	1,451,219 429,152 372,489 315,267 196,725 84,896 52,690	33,517 8,656 8,997 7,866 5,247 1,672 1,079	259,258 74,463 71,131 61,756 32,120 11,091 8,697
Masonry, stonework, and plastering Total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$10,000 \$10,000 or more	44,013 34,737 6,127 2,217 287 426 219	26,623 17,347 6,127 2,217 287 426 219	1,253,837 406,311 333,862 290,595 64,277 99,017 59,775	1,052,100 311,328 275,307 257,658 59,030 91,961 56,816	29,225 7,572 8,308 5,945 1,381 3,072 2,947	2.8 2.4 3.0 2.3 2.3 3.3 5.2	26,145 16,998 6,061 2,166 287 426 207	1,224,544 399,187 329,767 280,815 64,277 99,017 51,481	28,773 7,496 8,223 5,817 1,381 3,072 2,784	189,888 53,976 53,837 36,425 7,548 18,217 19,885
Carpentering and flooring										
Total Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$10,000. \$10,000 or more.	182,437 171,493 8,188 2,295 300 155 6	89,761 78,817 8,188 2,295 300 155 6	1,632,190 1,046,403 281,269 185,463 61,945 47,981 9,129	1,227,788 722,803 229,883 163,237 55,925 47,176 8,764	45,725 26,187 10,863 6,035 1,453 1,093	3.7 3.6 4.7 3.7 2.6 2.3 1.1	85,235 74,410 8,188 2,177 300 154 6	1,568,334 1,000,925 281,269 168,134 61,945 46,932 9,129	43,953 24,704 10,863 5,753 1,453 1,086 94	285,287 180,585 57,587 30,750 8,742 6,927 696
Contractors, not elsewhere classified Total. Under \$1,000	124,898 76,816 20,561 13,098 6,001 5,358 3,064	88,813 40,731 20,561 13,098 6,001 5,358 3,064	3,674,584 781,158 691,291 648,243 464,869 503,276 585,747	3,176,633 621,623 585,564 562,873 408,952 452,383 545,238	214,896 18,983 29,872 37,589 29,247 39,219 59,986	6.8 3.1 5.1 6.7 7.2 8.7 11.0	86,130 39,697 19,805 12,555 5,951 5,084 3,038	3,585,231 764,195 663,170 628,260 459,238 494,562 575,806	209,135 18,646 28,981 35,933 28,951 37,438 59,186	1,470,324 147,260 220,229 239,988 199,495 257,378 405,974
Contractors not Allocable Total. Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$4,000 \$4,000 under \$0,000 \$5,000 under \$0,000 \$10,000 onder \$10,000	43,385 35,644 5,140 1,474 776 268 83	21,990 14,249 5,140 1,474 776 268 83	634,901 255,459 179,132 72,378 67,695 29,925 30,312	542,104 199,803 156,792 63,501 62,613 30,611 28,784	24,974 5,507 7,300 3,811 4,085 2,106 2,165	4.6 2.8 4.7 6.0 6.5 6.9 7.5	21,029 13,311 5,140 1,473 754 268 83	616,947 238,548 179,132 71,338 67,692 29,925 30,312	24,703 5,343 7,300 3,808 3,981 2,106 2,165	167,203 39,949 49,257 23,340 21,949 14,926 17,782
MANUFACTURING Total. Under \$1,000. \$1,000 under \$4,000. \$2,000 under \$4,000. \$4,000 under \$5,000. \$6,000 under \$10,000. \$10,000 or more.	186,019 117,522 29,434 20,215 7,408 5,716 5,724	148,796 80,299 29,434 20,215 7,408 5,716 5,724	6,527,709 1,022,649 973,069 1,338,838 800,050 811,605 1,581,498	5,847,430 862,432 831,630 1,179,042 724,977 749,541 1,499,808	322,621 27,342 41,698 56,744 36,097 43,017 117,723	5.5 3.2 5.0 4.8 5.0 5.7 7.8	144,109 77,157 28,759 19,774 7,241 5,529 5,649	6,322,791 975,988 930,432 1,287,240 783,089 790,650 1,555,392	314,352 26,250 40,851 55,546 35,176 41,588 114,941	2,613,801 284,764 369,075 487,264 317,236 319,817 835,645

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

TALL Ligu.	are costs	Lates pased Of		ses with depr				.ses with t		. It died
	Number of businesses			1	Depre	iation		de pr ⊬riabl	o pr pert,	
Selected industry, size of depreciation	with and without peprecistion	Number of businesses	Business receipts	Total business deductions	Amount	As a percent of total deductions	Number f busingles	Business receipts	Pepre da- tion	C.st .f depreciable pr perty
	(1)	(2)	(3)	(4)	(5)	(é)	(7)	(8)	19)	(117)
MANUFACTURINGContinued Lumber and Wood Products, Except Furniture Total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$10,000. \$10,000 or m re.	46,461 24,335 6,443 7,435 1,930 2,931 3,387	39,238 17,112 6,443 7,435 1,930 2,931 3,387	1,497,320 138,866 129,520 228,191 95,049 271,627 634,067	1,377,332 118,482 110,429 204,979 83,552 256,141 603,749	142,117 6,835 9,212 21,261 9,435 22,293 73,081	10.3 5.8 8.3 10.4 11.3 8.7 12.1	38,217 16,261 6,376 7,425 1,930 2,864 3,361	1,480,403 134,786 129,520 228,091 95,049 266,772 626,185	139,103 6,507 9,138 21,240 9,435 21,775 71,008	874,660 47,275 56,874 132,550 61,832 136,411 439,718
Printing, Publishing, and Allied Industries										
Titel. Under \$1,05J \$1,000 under \$2,000 \$2,060 under \$0,000 \$4,000 under \$0,000 \$5,000 under \$10,000 \$10,000 or more	30,528 19,660 5,113 3,556 1,073 664 462	22,560 11,692 5,113 3,556 1,073 664 462	820,378 152,904 162,551 209,765 85,377 91,616 118,165	697,986 123,319 134,390 175,812 77,368 78,938 108,159	38,970 3,833 7,393 9,527 5,189 4,798 8,230	5.6 3.1 5.5 5.4 6.7 6.1 7.6	21,902 11,329 5,113 3,313 1,073 612 462	793,591 142,937 162,551 197,563 85,377 86,998 118,165	37,749 3,631 7,393 8,895 5,189 4,411 8,230	357,132 52,792 63,597 89,655 43,708 39,235 68,145
Machinery, Except Electrical										
Total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$0,000. \$4,000 under \$0,000. \$5,000 under \$10,000. \$10,000 cr m.re.	20,446 9,816 5,072 2,752 1,904 620 282	17,878 7,248 5,072 2,752 1,904 620 282	76,148 120,684 139,506 171,733 86,838 91,237	598,781 65,644 102,039 114,180 153,834 79,445 83,639	36,074 2,973 6,903 8,056 9,044 4,547 4,551	6.0 4.5 6.8 7.1 5.9 5.7 5.4	16,948 6,756 4,722 2,752 1,838 620 260	657,758 70,509 110,788 139,506 166,673 86,838 83,444	34,827 2,769 6,505 8,056 8,651 4,547 4,299	345,797 36,368 56,458 83,149 85,736 40,297 43,789
Manufacturing, not Elsewhere Classified										
Total Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$0,000. \$5,000 under \$1,000. \$1,000 or m.re.	88,584 63,711 12,806 6,472 2,501 1,501 1,593	69,120 44,247 12,806 6,472 2,501 1,501	3,523,865 654,731 560,314 761,376 447,891 361,524 738,029	3,173,331 554,987 484,772 684,071 410,223 335,017 704,261	105,460 13,701 18,190 17,900 12,429 11,379 31,861	3.3 2.5 3.8 2.6 3.0 3.4 4.5	67,042 42,811 12,548 6,284 2,400 1,433 1,566	3,391,039 627,756 527,573 722,080 435,990 350,042 727,598	102,673 13,343 17,815 17,355 11,901 10,855 31,404	1,036,212 148,329 192,146 181,910 125,960 103,874 283,993
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
### SANTIAN SERVICES Total -	300,158 165,285 44,594 44,263 18,295 15,529 12,192	223,030 88,157 44,594 44,263 18,295 15,529 12,192	6,567,865 958,554 850,747 1,212,107 684,130 884,453 1,977,874	5,732,705 737,809 674,995 1,016,068 610,464 828,303 1,865,066	676,365 40,185 62,403 124,708 88,312 118,569 242,188	11.8 5.4 9.2 12.3 14.5 14.3 13.0	212,523 83,479 42,577 42,347 16,992 15,115 12,013	6,378,633 923,272 828,963 1,179,305 642,015 864,246 1,940,832	651,966 38,190 59,732 119,738 82,011 115,442 236,853	4,141,794 315,526 368,313 753,624 528,149 677,831 1,498,351
Local and Highway Passenger Transit										
Total. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$0,000 \$5,000 under \$10,000 \$10,000 :r more	50,468 35,982 9,802 2,317 870 1,051 446	33,456 18,970 9,802 2,317 870 1,051 446	497,302 134,565 92,461 62,722 42,107 86,033 79,414	410,087 92,522 65,855 55,797 37,415 82,962 75,536	50,418 9,849 12,936 6,229 3,959 8,627 8,818	12.3 10.6 19.6 11.2 10.6 10.4 11.7	31,630 17,644 -9,326 2,317 868 1,051 424	478,833 129,086 89,245 62,722 41,970 86,033 69,777	48,843 9,192 12,348 6,229 3,947 8,627 8,500	300,256 59,931 60,458 42,378 25,801 54,294 57,394
Trucking and Warehousing										
Total. Under \$1,000. \$1,000 inder \$2,000. \$2,000 inter \$0.000. \$4,000 iter \$01. \$5,000 inder \$10,000. \$10,000 in mire.	207,138 101,754 29,622 36,595 15,810 13,074 10,283	160,203 54,819 29,622 36,595 15,810 13,074 10,283	4,934,349 527,497 533,524 920,589 550,175 706,060 1,696,504	4,327,353 397,257 415,513 762,931 490,369 660,197 1,601,086	550,734 25,111 42,294 103,267 76,159 98,691 205,212	12.7 6.3 10.2 13.5 15.5 14.9 12.8	152,518 51,906 28,427 34,765 14,559 12,730 10,131	4,790,771 506,429 519,568 891,169 513,391 690,613 1,669,601	529,740 23,947 40,707 98,535 70,150 96,060 200,341	3,283,580 209,168 252,150 599,395 432,380 558,990 1,231,497
Other Transportation										
Total. Under \$1,000. \$2,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$0,000. \$0,000 under \$10,000. \$10,000 or more.	22,154 15,149 2,987 2,340 (*) 541 672	14,675 7,670 2,987 2,340 (*) 541 672	712,195 256,918 174,092 124,386 (*) 44,222 93,008	657,840 220,987 155,845 120,759 (*) 45,794 93,533	33,834 2,709 4,294 6,140 (*) 4,386 14,068	5.1 1.2 2.8 5.1 (*) 9.6 15.0	13,919 7,303 2,693 2,254 (*) 537 667	697,842 248,348 172,237 121,004 (*) 44,178 92,506	32,850 2,578 3,852 5,902 (*) 4,359 13,922	295,653 27,667 35,068 49,767 (*) 34,218 125,262

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	T T			ney amounts a				esses with b		ion and
	Number of businesses				Deprec	iation		depreciable	e property	
Selected industry, size of depreciation	with and without mepreciation	Number of tusinesses	Business receipts	Total tusiness leductions	Amount	As a percent of total deductions	Number .f businesses	Business receipts	Depresia- tion	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(4)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICESContinued										
Communication, Electric, Gas, and Sanitary Services								-		
T tal	20,398	14,696	424,019	337,425	41,379	12.3	14,456	411,187	40,533	262,305
'Inder \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$4,000 under \$10,000. \$1,000 under \$10,000.	12,400 2,183 3,011 1,150 863 791	6,698 2,183 3,011 1,150 863 791	39,574 50,670 104,410 72,279 48,138 108,948	27,043 37,782 76,581 61,758 39,350 94,911	2,516 2,879 9,072 5,957 6,865 14,090	9.3 7.6 11.8 9.6 17.4 14.8	6,626 2,131 3,011 1,100 797 791	39,409 47,913 104,410 67,085 43,422 108,948	2,473 2,825 9,072 5,677 6,396 14,090	18,760 20,637 62,084 46,297 30,329 84,198
WHOLESALE AND RETAIL TRADE						1				
I .ai	2,115,092	1,285,388	107,310,587	100,410,061	1,518,465	1,5	1,228,186	103,677,781	1,468,465	15,223,113
## \$1,000 and \$2.1 \$2.1 and \$4.2 and \$4	1,663,395 254,309 135,153 34,764 17,331 10,140	833,691 254,309 135,153 34,764 17,331 10,140	37,429,746 24,334,888 20,922,110 10,333,049 6,425,313 7,865,481	34,572,354 22,546,848 19,610,990 9,865,776 6,148,045 7,666,048	303,273 356,898 371,127 167,159 129,553 190,455	0.9 1.6 1.9 1.7 2.1 2.5	790,557 245,590 131,587 33,887 16,791 9,774	35,827,088 23,572,244 20,335,834 10,110,649 6,197,496 7,634,470	290,392 344,710 361,220 162,902 125,331 183,910	3,604,361 3,371,370 3,634,046 1,651,436 1,256,670 1,705,230
Wholesale Trade										
i .ai	318,674 243,750	182,036 107,112	21,027,306	19,522,132	268,757 39,985	1.4	173,941	20,423,789	259,995 37,701	2,294,064
E., duer Se St.,t uer Se	41,474	41,474	3,968,673	4,178,750 3,554,368	58,645	1.6	40,381	3,879,912	56,946	413,730
ر المنظم المنظ	20,088 7,052	20,088 7,052	3,751,592 3,932,402	3,500,442 3,816,453	55,372 34,600	1.6	19,604 6,925	3,666,878 3,887,894	54,034 33,999	419,888 329,698
\$1,00	3,425 2,885	3,425 2,885	1,839,696 2,770,220	1,770,494 2,701,625	25,903 54,252	1.5 2.0	3,318 2,767	1,783,999 2,671,975	25,083 52,232	230,618 517,778
Groceries and related products	37,776	28,136	5,930,290	5,698,597	47,643	0.8	26,930	5,833,472	46,532	372,546
.ger \$1,	25,596	15,956	1,037,178	953,320	6,962	0.7	14,929	1,004,869	6,416	54,808
\$1.700 mder \$2.00 \$2.100 under \$4.00	6,182 3,032	6,182 3,032	847,837 787,228	790,735 755,140	8,539 8,506	1.1	6,126 2,928	834,976 762,895	8,469 8,257	63,799 61,831
\$-,12- und r \$-,13- \$-,000 under \$12,02	1,708	1,708	2,177,031 448,568	2,147,131 435,324	7,937 5,297	1.2	1,705	2,171,971 442,537	7,922 5,252	54,493 46,494
\$15, 90 .cm re	546	546	632,448	616,947	10,402	1.7	536	616,224	10,216	91,121
Farm product raw materials	11.575	7.60	2 ((0 122	2 (02 015	21 200	0.6	7 000	2 5/5 2/6	20 500	207 207
T-tar	11,545 7,395	7,661 3,511	3,660,123 592,145	3,602,915	21,299 1,362	0.6	7,289	3,545,246 564,450	20,588	297,284 12,802
\$1,.UU maer \$2.00 maer \$4.00	1,675	1,675 1,002	575,702 675,860	564,625 666,073	2,325 2,916	0.4	1,665	559,161 665,530	2,312 2,895	21,646 20,013
მაკის dimorr შ. Joc მ.კის graen მ სა	719 312	719 312	664,294 387,266	649,970 382,300	3,713 2,471	0,6	693 297	654,710 365,063	3,579 2,357	85,988 26,683
\$10,50 20 000	442	442	764,856	759,647	8,512	1.1	418	736,332	8,086	130,152
Machinery, equipment, and supplies										
ı tal	26,991	18,100	1,320,076	1,164,230	24,336	2.1	17,419	1,283,289	23,400	186,380
3-: \$:, \$1,r.i. under \$2,u.c.	20,626 3,578	11,735 3,578	404,656 335,938	334,531 298,207	4,635 4,971	1.4	11,158 3,555	382,433 335,396	4,290 4,938	42,831 33,985
\$2,000 under \$4,0 c. \$4.01. und r \$0,000.	1,528 700	1,528 700	226,955 132,244	206,400 121,254	4,174 3,535	2.0 2.9	1,474 675	222,140 124,669	3,974 3,433	27,679 23,611
\$0,00 mm re	279 280	279 280	93,805 126,478	85,643 118,195	2,078 4,943	2.4	279 278	93,805 124,846	2,078 4,687	18,479 39,795
Other wholesale trade	242,362	128,139	10,116,817	9,056,390	175,479	1,9	122,303	9,761,782	169,475	1,437,854
\$1,	190,133	75,910	2,730,744	2,310,599	27,026	1.2	71,639	2,581,379	25,636	271,911
\$1,00 unter \$2,00 \$,00 does \$0.0 \$,00 and \$1,00	36,039 14,526	30,039 14,526	2,209,196 2,061,549	1,900,801 1,872,829	42,810 39,776	2.3 2.1	29,035 14,206	2,150,379 2,016,313	41,227 38,908	294,300 310,365
\$,JC und r \$1.,.Jc	3,925 2,122	3,925 2,122	958,833 910,057	898,098 867,227	19,415 16,057	2.2	3,852 2,036	936,544 882,594	19,065 15,396	165,606 138,962
\$· ! = ,	1,617	1,617	1,246,438	1,206,836	30,395	2.5	1,535	1,194,573	29,243	256,710
Retail Trade										
\$2,	1,764,616	1,088,212	84,463,381	79,122,174	1,221,714	1.5	1,039,716	81,458,724	1,180,774	12,674,249
\$ - \$ - \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	1,393,220	716,816 209,958	32,437,470 20,218,657	30,189,161 18,857,142	260,000 294,067	0.9	680,422 202,364	31,079,685	249,539 283,619	3,181,432 2,924,642
\$4,900 under \$6,00 \$6,90 under \$15,00	113,665 27,458	113,665 27,458	17,060,990 6,338,625	16,008,128 5,990,354	312,058 131,335	1.9	110,583 26,709	16,559,428 6,160,978	303,489 127,684	3,192,992 1,310,755
\$10,900 rm re	13,799 6,516	13,799 6,516	4,541,492 3,866,147	4,333,666 3,743,723	102,849 121,405	2.4	13,366 6,272	4,369,372 3,737,450	99,447 116,996	1,012,579 1,051,849
Footh te at and f table.										

Footherte at and if table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

fill figures are estimated outset or cample. —money amounts where

	res are est.s.		All baines	sec with wear			· · · · <u>·</u> · · ·	-	3*.	
Calcanad industry size of depreciation	Mumber if businesses				legre			* -		
Selected industry, size of depreciation	with and without Leprecietion	hupolr .i Lulinesses	Businesc recessrs	T.tai tusiness neductions	Am. rt	pir -, f 1 t.tal leduct. ha				pr pert.
	•1)	(4)	(5)	(4)	101	- 47		-		
WHOLESALE AND RETAIL TRADEContinued Retail TradeContinued Building materials, hardware, and farm equipment				:						
Tital. Under \$1,500. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,001. \$6,000 under \$10,000. \$10,000 or m.re.	46,648 28,228 9,235 6,633 1,496 638 418	36,494 18,074 9,235 6,633 1,496 638 418	4,556,128 1,011,420 1,069,814 1,188,716 742,533 315,280 228,365	4,259,382 916,455 994,631 1,124,227 703,454 300,859 219,756	57,893 7,862 12,695 17,723 7,403 4,783 7,427		34,435 16,664 8,894 6,449 1,411 602 415	4,387,975 968,089 1,028,521 1,153,225 718,465 294,134 225,541	55,598 7,395 12,164 17,163 6,990 4,503 7,383	609,917 110,593 138,911 174,783 78,104 44,487 63,039
General merchandise stores										
### Total. Under \$1,000 mass \$2,000 \$2,000 mass \$2,000 \$4,000 mass \$4,000 \$6,000 mass \$1,000 \$10,000 mass \$1,000	458,699 435,939 14,065 5,800 972 912 1,011	146,574 123,814 14,065 5,800 972 912 1,011	3,994,162 1,854,427 841,509 676,911 157,011 202,301 262,003	3,723,694 1,737,053 772,165 629,944 148,141 188,451 247,940	99,373 32,775 19,174 15,954 4,641 7,258 19,571	2.7 1.9 2.5 2.5 3.1 3.9 7.9	5,681 972 912	3,881,018 1,790,871 809,061 671,112 157,011 202,301 250,662	95,987 31,475 18,542 15,614 4,641 7,258 18,457	941,172 387,199 153,744 148,306 43,238 61,687 146,998
Direct selling establishments										
Tital S1,000 where \$2,111 \$2,000 where \$4,000 \$4,000 where \$4,000 \$5,000 where \$4,000 \$5,000 where \$4,000 \$6,000 where \$4,000 \$6	1	85,359 79,555 4,900 737 155	749,519 538,589 141,103 54,231 12,687 2,909	693,966 508,579 122,394 48,222 12,130 2,641	26,744 17,030 6,295 1,835 1,433 151	3.9 3.3 5.1 3.8 11.8 5.7	79,217 73,689 4,625 736 155 12	705,103 505,414 130,060 54,033 12,687 2,909	25,469 16,118 5,934 1,833 1,433 151	249,362 193,840 30,254 17,274 7,200 794
Other general merchandise stores		1								
Tutal. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,00. \$6,000 under \$10,00. \$10,000 or m.re.	84,609 67,653 9,165 5,096 939 757 999	61,215 44,259 9,165 5,096 939 757 999	3,244,643 1,315,838 700,406 634,746 144,945 189,614 259,094	3,029,728 1,228,474 649,771 593,037 136,826 176,321 245,299	72,629 15,745 12,879 14,289 4,471 5,825 19,420	2.0 2.4 3.3 4 3.3	59,685 43,079 8,983 4,978 939 757 949	3,175,915 1,285,457 679,001 629,145 144,945 189,614 247,753	70,518 15,357 12,608 13,951 4,471 5,825 18,306	691,810 193,359 123,490 132,118 42,152 54,487 146,204
Food stores										
Total. Under \$1,000 inder \$2,000 \$2,000 under \$2,000 \$4,000 under \$4,000 \$,000 under \$1,000 \$,000 under \$1,000 \$10,000 or m.re	212,059 156,929 30,969 16,719 4,239 2,317 886	156,981 101,851 30,969 16,719 4,239 2,317 886	16,305,764 5,592,671 3,616,941 3,451,455 1,380,764 1,194,194 1,069,739	15,548,329 5,271,169 3,438,616 3,301,898 1,332,371 1,155,248 1,049,027	180,320 39,186 43,351 46,071 20,357 17,495 13,860	0.7	151,606 98,104 29,986 16,341 4,104 2,212 859	15,798,876 5,381,947 3,540,807 3,359,325 1,334,363 1,142,690 1,039,746	174,653 37,760 42,040 45,097 19,657 16,673 13,426	2,032,840 529,142 484,162 508,565 194,419 177,890 138,662
Grocery stores										I.
Total. U:der \$1,000 under \$2,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$0,000. \$0,000 under \$10,000. \$10,000 or more.	3,314	120,887 78,975 23,710 12,379 3,314 1,797 712	13,956,670 4,634,832 3,091,687 2,980,610 1,222,319 1,074,202 953,020	13,389,960 4,405,720 2,956,449 2,865,432 1,184,499 1,043,111 934,749	137,025 29,484 33,211 34,162 15,917 13,274 10,977	1.0 0.7 1.1 1.2 1.3 1.3	75,705 23,009 12,051 3,179 1,692 686	13,485,592 4,442,763 3,024,584 2,895,114 1,175,918 1,022,698 924,515	132,086 28,299 32,251 33,305 15,217 12,452 10,562	1,607,487 406,967 397,625 393,027 156,931 139,564 113,373
Other food stores										
Tutal. Under \$1,000 under \$2,000. \$2,000 under \$2,000. \$4,000 under \$.000. \$6,000 under \$10,000. \$10,000 or m re.	41,455 7,259 4,340 925 520	36,094 22,876 7,259 4,340 925 520 174	2,349,094 957,839 525,254 470,845 158,445 119,992 116,719	2,158,369 865,449 482,167 436,466 147,872 112,137 114,278	43,295 9,702 10,140 11,909 4,440 4,221 2,883	2.0 1.1 2.1 2.7 3.0 3.8 2.5	35,284 22,399 6,977 4,290 925 520 173	2,313,286 939,184 516,223 464,211 158,445 119,992 115,231	42,567 9,461 9,789 11,792 4,440 4,221 2,864	425,353 122,175 86,537 115,538 37,488 38,326 25,289
Automotive dealers and service stations										
Total. U.ser \$1,500 \$2,000 snoer \$2,000 \$2,000 unser \$4,000 \$4,000 unser \$6,000 \$5,000 under \$6,000 \$10,000 or more	215,918 47,517 20,047 4,823 2,122	215,835 140,306 47,517 20,047 4,823 2,122 1,020	28,481,656 12,781,704 7,079,740 5,061,054 1,588,714 966,449 1,003,995	27,176,380 12,150,579 6,736,743 4,842,329 1,530,621 933,854 982,254	246,768 55,220 66,323 55,355 22,934 15,466 31,470	0.9 0.5 1.0 1.1 1.5 1.7 3.2	204,896 132,492 45,553 19,094 4,669 2,096 992	27,289,316 12,207,204 6,789,835 4,861,187 1,522,795 935,361 972,934	237,794 52,868 63,782 52,755 22,226 15,283 30,880	2,182,206 545,057 569,989 500,347 212,087 152,893 201,833

${\it Table~2.6-RECEIPTS,~TOTAL~BUSINESS~DEDUCTIONS,~DEPRECIATION,~AND~COST~OF~DEPRECIABLE~PROPERTY,~BY~SIZE~OF~DEPRECIATION~AND~SELECTED~INDUSTRIES-Continued } \\$

[All figures are estimates based on samples—money amounts are in thousands of dollars]

TALL figur	res are estin	nates based of		ney amounts as ses with depr			ī	esses with bo		ion and
	Number of		ATT CADING	DCD 42 01 0 0 p 1		iation		depreciable	property	
Selected industry, size of depreciation	businesses with and without depreciation	Number of businesses	Business receipts	Total business deductions	Amount	As a percent of total deductions	Number of businesses	Business receipts	Deprecia- tion	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADEContinued										
<u>Retail Trade</u> Continued Automotive dealers and service stationsContinued Motor vehicle dealers										
Total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	43,818 36,085 3,978 2,048 961 271 475	22,935 15,202 3,978 2,048 961 271 475	5,984,607 2,065,175 1,065,627 1,265,956 605,478 375,468 606,903	5,803,431 1,987,070 1,027,321 1,235,560 590,644 367,012 595,824	43,457 4,875 5,711 5,592 4,377 2,001 20,901	0.7 0.2 0.6 0.5 0.7 0.5 3.5	21,659 14,291 3,751 1,984 917 252 464	5,651,054 1,957,204 966,228 1,218,035 569,526 351,452 588,609	42,135 4,581 5,414 5,416 4,191 1,872 20,661	406,210 70,090 74,651 77,321 51,726 23,982 108,440
Gasoline service stations										
Total. Under \$1,000. \$1,000 inder \$2,000 \$2,000 inder \$4,000. \$4,000 under \$0,000. \$6,000 under \$10,000. \$10,000 or more.	205,939 151,337 36,876 14,202 2,209 976 339	162,656 108,054 36,876 14,202 2,209 976 339	19,012,333 9,816,144 5,193,900 2,944,181 517,286 288,178 252,644	18,095,824 9,317,749 4,941,810 2,810,983 498,890 278,901 247,491	158,118 43,626 51,166 38,868 10,363 7,069 7,026	0.5 1.0 1.4 2.1 2.5	154,347 101,934 35,595 13,362 2,157 975 324	18,286,543 9,387,104 5,051,840 2,811,146 507,715 286,975 241,763	151,861 41,783 49,576 36,599 10,144 7,062 6,697	1,320,366 404,151 400,046 312,497 80,132 63,626 59,914
Other automotive dealers										
Total. Under \$1,005. \$1,000 mder \$2,000. \$2,000 mder \$4,006. \$4,000 mder \$4,000. \$0,000 mder \$10,000. \$10,000 or mere.	41,690 28,496 6,663 3,797 1,653 875 206	30,244 17,050 6,663 3,797 1,653 875 206	3,484,716 900,385 820,213 850,917 465,950 302,803 144,448	3,277,125 845,760 767,612 795,786 441,087 287,941 138,939	45,193 6,719 9,446 10,895 8,194 6,396 3,543	1.4	28,890 16,267 6,207 3,748 1,595 869 204	3,351,719 862,896 771,767 832,006 445,554 296,934 142,562	43,798 6,504 8,792 10,740 7,891 6,349 3,522	455,630 70,816 95,292 110,529 80,229 65,285 33,479
Apparel and accessory stores										
Total. Under \$1,000 under \$2,000 \$2,000 under \$4,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$10,000 \$10,000 or more.	57,003 45,101 7,317 3,446 728 329 82	42,210 30,308 7,317 3,446 728 329 82	3,048,390 1,524,448 683,986 531,896 162,165 97,717 48,178	2,764,433 1,374,383 619,095 484,966 147,455 93,936 44,598	37,857 11,407 10,040 9,385 3,521 2,380 1,124	1.6 1.9 2.4 2.5	39,825 28,573 6,713 3,423 728 328 60	2,946,352 1,466,959 652,489 524,313 162,165 97,631 42,795	36,288 10,992 9,223 9,303 3,521 2,373 876	361,136 121,959 76,531 87,384 42,997 24,162 8,103
Furniture, home furnishings, and equipment										
Total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$2,000 under \$6,000. \$0,000 under \$10,000. \$10,000 or m re-	85,427 60,061 15,497 7,323 1,692 595 259	65,560 40,194 15,497 7,323 1,692 595 259	4,686,137 1,460,903 1,324,647 1,158,916 378,139 220,318 143,214	4,286,771 1,325,682 1,200,702 1,066,414 348,776 208,441 136,756	75,602 16,749 22,085 20,103 8,249 4,196 4,220	1.3 1.8 1.9 2.4 2.0	63,273 38,513 14,993 7,224 1,692 593 258	4,550,676 1,402,271 1,282,313 1,127,304 378,139 218,482 142,167	73,942 16,193 21,300 19,812 8,249 4,180 4,208	812,175 240,354 195,212 205,135 86,119 43,465 41,890
Eating places										
Total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000. \$10,000 or more.	184,889 123,316 28,185 21,300 6,974 3,390 1,724	133,450 71,877 28,185 21,300 6,974 3,390 1,724	6,857,965 1,873,486 1,476,582 1,561,214 784,921 641,367 520,395	6,311,383 1,709,275 1,351,417 1,434,159 724,712 595,418 496,402	212,232 28,064 40,269 59,589 32,994 25,452 25,864	1.6 3.0 4.2 4.6 4.3	3,338	6,615,142 1,773,714 1,423,676 1,514,972 762,943 625,007 514,830	206,105 26,861 38,955 57,941 31,903 25,057 25,388	2,383,498 393,657 439,567 649,965 321,798 276,428 302,083
Orinking places										
Tital. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$2,000 under \$4,000. \$0,000 under \$10,000. \$10,000 r more.	61,289 19,412 11,702 1,830 747	11,702	3,129,241 1,195,926 880,250 700,027 188,093 108,714 56,231	2,812,973 1,063,509 791,865 632,818 168,17 102,006 54,618	94,451 18,439 26,939 31,056 8,887 5,846 3,284	1.7 3.4 4.9 5.3 5.7	38,239 18,854 11,341 1,808 696	3,002,673 1,138,935 856,502 677,242 184,911 97,854 47,229	90,567 17,423 26,134 30,78 8,769 5,444 2,619	1,209,190 285,696 354,281 367,405 108,081 63,541 30,186
Orug and proprietary stores T-tal U.mer \$1,000. \$1,000 tunder \$2,000.	12,222 5,025	9,055 5,025	2,560,784 833,520 723,940	2,278,991 734,341 645,871	28,579 4,024 7,261	0.5	8,691 4,859	2,503,243 800,125 706,260	28,136 3,865 7,006	336,405 57,068 87,706
\$2,000 under \$4,000- \$4,000 under \$5,000- \$5,000 under \$10,000- \$10,000 or m re-	897	897 220	683,586 225,329 67,158 27,251	605,862 204,572 61,764 26,581	10,884 4,156 1,532 722	2.0	896 218	683,586 224,992 64,869 23,411	10,884 4,151 1,518 712	123,887 49,277 13,420 5,047

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	T			ses with Jepr		anus of dolla		sses with :	th .epre .at	ın an.
	Number of			000 41 21 3191			-	sepreciat _l	property	
Selected industry, size of depreciation	businesses with and			Total	Depred	nation				7 st if
	without pepreciation	Number of businesses	Business receipts	business deductions	Amount	As a percent of total deductions	Number f businesses	Business redeipts	Depressa- tim	depreciable pr perty
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	9)	(12)
WHOLESALE AND RETAIL TRADEContinued										
Retail Trade Continued		İ								
Liquor stores										
Total	24,323	21,284	2,853,696	2,685,855	23,969	0.9	20,521	2,753,202	22,549	260,968
Under \$1,000	16,062 4,656	13,023 4,656	1,237,255 686,655	1,157,543 649,217	4,979 6,294	0.4	12,616 4,496	1,197,154 663,757	4,842 6,052	70,570 66,217
\$2.000 moer \$4.000	2,638	2,638	592,447	557,020	6,886 3,295	1.2	2,539	572,674	6,577	74,261
\$4,000 under \$6,000. \$6,000 under \$10,000.	657 292	657 292	188,014 123,819	177,950 119,681	2,214	1.9	(*)	(*) 116,985	(*) 1,727	(*) 19,937
\$10,000 cr m re	18	18	25,506	24,444	301	1.2	17	24,152	287	3,063
	1									1
Antique and secondhand stores Total	49,848	20,291	424,102	392,076	10,924	2.8	18,933	412,443	10,341	116,318
Nager \$1.000	46,246	16,689	224,437	205,131	4,624	2.3	15,625	216,466	4,408	48,770
\$1,300 under \$2,000. \$2,000 under \$-,000.	2,949	2,949	138,790	128,417	4,083	3,2	2,655	135,102	3,716	41,971
\$4,00c unger \$5,000	-1	652	60 975	50 510	2 217	3.8	653	60 075	2 217	25 577
\$0,000 under \$10,000 \$10,000 or m.re	653	653	60,875	58,528	2,217	3.0	053	60,875	2,217	25,577
	,									
Other retail trade	i									
Total	236,808		7,565,356	6,881,907	153,746	2.2	149,730	7,317,806	148,814	1,428,424
Under \$1,000. \$1,000 under \$2,100.	191,909 25,131	110,684 25,131	1,695,803	2,544,041 1,528,403	36,671 35,553	1.4	105,995 24,469	2,735,950 1,663,488	35,457 34,705	391,367 316,351
\$2,000 laer \$4,000 \$4,000 unaer \$5,000	13,761 3,062	13,761 3,062	1,423,830 526,622	1,298,139 490,006	37,824 14,463	2.9	13,478	1,383,550 520,394	36,937 14,078	336,967 143,864
5.,300 under \$10,500. \$10,000 or more.	2,159 786	2,159 786	590,753 481,075	560,334 460,984	15,694 13,541	2.8	2,053	560,636 453,788	14,898 12,739	129,211
\$10,000 ir m.re	750	/80	401,075	450,704	15,541	,	, , , ,	4,55,700	12,137	
Wholesale and Retail Trade not Allocable										
Total	31,802	15,140	1,819,900	1,765,755	27,994	1.6	14,529	1,795,268	27,696	254,800
Under \$1,000\$1,000 under \$2,000	26,425 2,877	9,763 2,877	227,553 147,558	204,443 135,338	3,288 4,186	1.6	9,189 2,845	214,272 140,521	3,152 4,145	40,577 32,998
\$2,000 under \$4,000 \$4,000 under \$5,000	1,400	1,400	109,528	102,420 58,969	3,697 1,224	3.6	1,400	109,528 61,777	3,697 1,219	21,166
\$0,000 under \$10,000	107	107	62,022 44,125	43,885	801	1.8	107	44,125	801	13,473
\$10,000 or mire	739	739	1,229,114	1,220,700	14,798	1.2	735	1,225,045	14,682	135,603
FINANCE, INSURANCE, AND REAL ESTATE										
Total	588,354	289,550	7,020,353	5,024,295	364,060	7.2	276,212	6,800,872	352,055	4,942,460
Under \$1,000. \$1,000 under \$2,000.	504,284 52,051	205,480 52,051	3,245,645 1,630,652	2,040,821 1,084,140	72,945 71,913	3.6 6.6	194,703 50,581	3,135,980 1,581,242	69,186 69,835	735,722 569,574
\$2,000 under \$4,000	20,192	20,192	1,012,321	775,230	54,313	7.0	19,772	985,181	53,307	542,521 348,839
\$4,300 under \$6,000 \$_,300 under \$10,000	5,927 3,309	5,927 3,309	339,992 207,716	296,816 195,797	28,075 24,445	9.5 12.5	5,470 3,150	320,983 201,412	25,840 23,451	413,908
\$10,000 or mire	2,591	2,591	584,027	631,491	112,369	17.8	2,536	576,074	110,436	2,331,896
Finance										
Total	33,305	12,919	379,085	290,565	11,525	4.0	12,312	364,705	11,318	98,735
V:.ger \$1,000	30,347	9,961	209,395	150,103	3,067	2.0	9,442	206,027	3,007	23,406
\$1,000 under \$2,000	1,585 854	1,585 854	89,797 48,792	71,210 35,393	2,161 2,441	3.0 6.9	1,511	79,083 48,737	2,062 2,406	16,458 15,123
\$4,000 under \$0,000. \$4,000 under \$10,000	(*) 188	(*)	(*) 16,747	(*) 14,184	(*) 1,233	(*)	(*) 187	(*) 16,504	(*) 1,224	(*) 12,745
\$10,000 or more	80	80	5,882	10,981	1,375	12.5	80	5,882	1,375	16,136
Insurance Agents, 8rokers, and Service T tal	191,047	97,695	2,489,756	1,473,510	66,189	4.5	93,652	2,438,864	64,547	494,598
Unier \$1,000	167,790	74,438	1,389,583	771,861	24,041	3.1	70,664	1,350,053	22,970	230,981
\$1,000 under \$2,00c	17,561 4,692	17,561 4,692	707,085 275,383	427,104 175,412	24,393 12,404	5.7 7.1	17,372 4,657	699,484 271,802	24,109 12,323	166,701 63,570
2,000 moer \$0,000 5,000 wider \$10,000	762 217	762 217	73,063	59,709	3,397	5.7	717	72,883 28,800	3,191 1,503	22,169 8,306
\$.000 traire	25	25	28,800 15,842	25,334 14,090	1,503 451	3.2	25	15,842	451	2,871
Paul Circ										
Real Estate	364,002	178,936	4,151,512	3,260,220	286,346	8.8	170,248	3,997,303	276,190	4,349,12
facer \$1,000	306,147	121,081	1,646,667	1,118,857	45,837	4.1	114,597	1,579,900	43,209	481,335 386,415
1,000 inder \$2,000	32,905 14,646	32,905 14,646	833,770 688,146	585,826 564,425	45,359 39,468	7.7	31,698 14,273	802,675 664,642	43,664 38,578	463,828
\$4,000 under \$5,000. \$6,000 under \$10,000.	4,914 2,904	4,914 2,904	258,457 162,169	228,413 156,279	23,430	10.3	4,503 2,746	239,628 156,108	21,405	311,803 392,857
\$10,000 or mare	2,486	2,486	562,303	606,420	110,543	18.2	2,431	554,350	108,610	2,312,889

 ${\it Table~2.6-RECEIPTS,~TOTAL~BUSINESS~DEDUCTIONS,~DEPRECIATION,~AND~COST~OF~DEPRECIABLE~PROPERTY,~BY~SIZE~OF~DEPRECIATION~AND~SELECTED~INDUSTRIES-Continued } \\$

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number of		All busines	ses with depr	eciation		Busine	sses with but depreciable		on and
Selected industry, size of depreciation	Number of businesses with and without depreciation	Number of businesses	8usiness receipts	Tutal business deductions	Deprec	As a percent of total	Number of businesses	Business receipts	Depresia- tion	Cost of depreciable property
FINANCE, INSURANCE, AND REAL ESTATEContinued	(1)	(2)	(3)	(4)	(5)	deductions (6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATECONTINUED Real EstateContinued										
Operators, except developers, and lessors of buildings										
Total. \$1,000 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$4,00C \$4,000 under \$6,000 \$5,000 under \$10,00U	21,438 10,753 3,470 2,565 1,516 1,335 1,799	16,782 6,097 3,470 2,565 1,516 1,335 1,799	523,221 38,001 26,905 53,922 33,993 45,669 324,731	551,129 32,110 27,677 55,182 33,731 43,956 358,473	2,891 4,699 6,641 7,482 10,572 80,363	20.4 9.0 17.0 12.0 22.2 24.1 22.4	15,573 5,280 3,393 2,304 1,512 1,333 1,751	501,966 33,119 26,614 44 230 33,949 45,605 318,449	2,493 4,582 6,038 7,465 10,555 78,982	2,333,910 60,772 89,248 128,708 161,336 205,004 1,688,842
Lessors of real property other than buildings										
Total. Jider \$1,000 \$1,000 inder \$2,000. \$2,000 under \$4,000. \$2,000 under \$4,000. \$4,000 under \$4,000. \$0,000 inder \$1,000.	24,251 19,741 2,637 1,251 492 92 38	16,717 12,207 2,637 1,251 492 92 38	45,901 16,659 11,074 8,362 5,885 1,771 2,150	57,475 19,360 11,685 12,935 7,645 2,785 3,065	16,536 4,974 3,802 3,607 2,420 725 1,008	28.8 25.7 32.5 27.9 31.7 26.0 32.9	15,107 11,265 2,343 1,229 145 92 33	37,702 15,248 9,208 8,301 1,201 1,771 1,973	13,634 4,582 3,380 3,537 719 725 691	198,902 72,213 47,104 47,076 11,812 11,005 9,692
Agents, brokers, and managers Total. Inder \$1,500. \$1,000 under \$2,500. \$2,000 under \$4,000. \$4,000 under \$0,000. \$0,000 under \$10,000.	281,195 246,374 22,153 8,858 2,200 1,258 352	121,894 87,073 22,153 8,858 2,200 1,258 352	2,371,788 1,118,495 504,026 407,130 146,450 75,418 120,269	1,623,183 688,890 306,386 307,252 125,719 69,680 125,256	123,403 31,960 30,360 23,878 10,184 8,842 18,179	7.6 4.6 9.9 7.8 8.1 12.7 14.5	116,766 83,025 21,378 8,770 2,140 1,102 351	2,268,491 1,071,822 482,144 393,750 132,349 69,421 119,005	119,040 30,357 29,280 23,665 9,877 7,874 17,987	1,396,917 289,276 196,685 241,056 115,537 146,443 407,920
Other real estate Total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$0,000. \$0,000 under \$1,000.	37,118 29,279 4,645 1,972 706 219	23,543 15,704 4,645 1,972 706 219 297	1,210,602 473,512 291,765 218,732 72,129 39,311 115,153	1,028,433 378,497 240,078 189,056 61,318 39,858 119,626	33,759 6,012 6,498 5,342 3,344 1,570 10,993	3.3 1.6 2.7 2.8 5.5 3.9 9.2	22,802 15,027 4,584 1,970 706 219 296	1,189,144 459,711 284,709 218,361 72,129 39,311 114,923	33,401 5,777 6,422 5,338 3,344 1,570	419,398 59,074 53,378 46,988 23,118 30,405 206,433
SERVICES										
Total. \$1,000 under \$2,000	2,592,524 2,107,380 262,295 139,161 43,230 25,700 14,758	1,652,561 1,167,417 262,295 139,161 43,230 25,700 14,758	37,306,444 14,052,076 9,094,162 7,296,529 2,796,486 2,067,393 1,999,798	24,396,042 8,374,509 5,593,365 4,773,616 2,065,569 1,691,505 1,897,478	1,827,677 377,332 366,720 383,021 209,634 194,593 296,377	7.5 4.5 6.6 8.0 10.1 11.5 15.6	1,584,581 1,112,078 255,023 135,528 42,240 25,516 14,196	36,264,425 13,522,692 8,865,112 7,156,159 2,744,005 2,049,955 1,926,502	1,774,829 362,929 356,379 372,832 204,840 193,316 284,533	19,016,476 4,334,843 3,532,125 3,933,892 2,241,975 2,037,969 2,935,672
Hotels, Rooming Houses, Camps, and Other Lodgings T.tal. 5:der \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$0,000. \$4,000 under \$10,000. \$10,000 or more	101,882 45,515 17,325 16,900 9,918 6,140 6,084	88,492 32,125 17,325 16,900 9,918 6,140 6,084	1,830,378 198,808 173,485 266,227 318,349 309,538 563,971	1,711,058 176,054 167,306 255,784 282,941 275,099 553,874	289,769 16,965 24,662 47,107 49,171 47,936 103,928	16.9 9.6 14.7 18.4 17.4 17.4	85,176 30,313 16,941 16,316 9,585 6,137 5,884	1,786,333 190,250 161,305 254,284 314,036 309,392 557,066	281,652 16,126 24,128 45,199 47,617 47,913 100,669	4,561,607 344,293 460,355 828,181 786,688 732,392 1,409,698
Tourist courts and motels Total. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$4,000 under \$0,00. \$4,000 under \$0,00.	35,100 9,185 6,170 7,913 4,668 3,814 3,350	31,693 5,778 6,170 7,913 4,668 3,814 3,350	916,427 50,356 64,407 108,154 157,759 194,559 341,192	832,563 44,980 60,352 102,418 133,856 167,225 323,732	145,814 4,075 9,084 22,384 22,956 29,311 58,004	17.5 9.1 15.1 21.9 17.1 17.5 17.9	31,045 5,665 6,026 7,582 4,664 3,814 3,294	900,874 49,581 55,818 104,314 157,733 194,559 338,869	143,433 3,991 8,881 21,217 22,938 29,311 57,095	2,466,512 95,525 192,718 395,669 460,046 499,844 823,310
Trailer parks and camps Total. Under \$1,000. \$.,000 under \$2,000. \$.,000 under \$4,000. \$4,000 under \$5,000. \$6,000 under \$1,000. \$10,000 or mire.	2,020	30,991 10,026 6,968 6,073 3,700 2,020 2,204	498,329 40,950 60,147 75,728 100,346 89,112 132,046	487,285 39,044 57,804 77,598 91,214 85,072 136,553	99,100 4,239 10,126 16,513 17,964 16,364 33,894	20.3 10.9 17.5 21.3 19.7 19.2 24.8	29,806 9,576 6,871 5,908 3,371 2,019 2,061	483,371 39,202 57,176 74,389 96,059 89,043 127,502	94,419 3,983 10,022 16,065 16,428 16,357 31,564	1,255,838 63,853 154,017 227,247 216,870 201,373 392,478

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimate, based on samples—money amounts are in th mands of dollars;

(All rigu	res are estir	ate, pased o	n samples—mo			ands of sorre	7	esseu with	1 DWC C. C.	1 202
	Number of		Ail busines	ses with depr			Postie	depressati		. 1 and
Selected industry, size of depreciation	businesses with and		1	Tutal	Depres	nati.n				Cost f
	without depreciation	Number of businesses	Business receipts	business deductions	Amount	As a percent of total deductions	Numcer if businesses	Business receipts	Pepr. 13-	depreciatle pr perty
SERVICESContinued	(1)	(2)	(3)	(4)	(5)	(6)	- 2)	8)	- 17	(13)
Hotels, Rooming Houses, Camps, and Other LodgingsContinued	A value regularity of the control of									
Other lodging places										
Total	31,184	25,808	415,622 107,502	391,210	44,855	11.5	24,325	402,088	43,800	839,257 184,915
Under \$1,000	21,697 4,187	16,321 4,187	48,931	92,030 49,150	8,651 5,452	9.4 11.1	15,072 4,044	101,467 48,311	8,152 5,225	113,620
\$2,000 under \$4,000.	2,914 1,550	2,914 1,550	82,345 60,244	75,768 57,871	8,210 8,251	10.8	2,826 1,550	75,581 60,244	7,917 8,251	205,865
\$6,000 under \$10,000. \$10,000 or more.	306 530	306 530	25,867 90,733	22,802 93,589	2,261 12,030	9.9	304 529	25,790 90,695	2,245 12,010	31,175 193,910
Personal Services										
Total	536,392	362,997	5,145,084	4,007,398	308,909	7.7	346,238	4,946,342	299,232	3,177,627
Under \$1,000 under \$2,000.	462,482 37,524	289,087 37,524	2,244,763 900,556	1,546,521 754,101	80,160 53,050	5.2 7.0	274,244 36,490	2,132,356 876,961	76,222 51,594	952,467 508,202
\$2 000 mder \$ 000	19,392 8,586	19,392 8,586	742,894 472,559	619,329 396,725	54,700 42,236	8.8 10.6	18,893 8,439	734,137 459,825	53,532 41,488	580,585 446,859
\$4,000 under \$5,000. \$6,000 under \$10,30.	6,306	6,306	480,643	418,742	47,112	11.3	6,188	469,188	46,311	433,488
\$10,000 or more	2,102	2,102	303,669	271,980	31,651	11.6	1,984	273,875	30,085	256,026
Coin-operated laundries and dry cleaning	20.004	26 707	507,117	/.50 15/	75,144	16.4	25,785	495,689	74,241	660,821
Total	29,894 10,372	26,787 7,265	45,801	459,154	3,621	9.0	6,607	41,115	3,513	46,637
\$1,000 under \$2,366 \$2,000 under \$4,000	8,810 5,195	8,810 5,195	98,236 121,700	88,316 108,610	13,544 15,569	15.3 14.3	8,541 5,143	93,873 120,569	13,206 15,438	134,204
\$4,000 under \$5,00. \$6,000 under \$10,00.	2,282	2,282	77,108 103,366	68,103 95,859	11,688 18,204	17.2	2,281 2,395	77,084 103,366	11,682 18,204	117,397
\$0,000 or more	840	840	60,906	58,015	12,518	21.6	818	59,682	12,198	71,129
Other laundries and dry cleaning plants							24 202		65.250	672.180
Total	47,025 30,534	36,362 19,871	1,084,858	924,738	67,262 7,868	7.3	34,383 18,181	1,030,765	65,259	673,189 106,793
Under \$1,000	5,523	5,523	180,569	150,552	8,066	5.4	5,380	175,524	7,876	83,608
\$2,000 under \$4,000. \$4,000 under \$6,000.	5,834 2,834	5,834 2,834	251,161 172,029	209,580 152,674	15,995 13,982	7.6 9.2	5,834 2,812	251,161 170,394	15,995 13,876	172,066 131,697
\$5,000 under \$10,000 \$10,000 or more	1,727 573	1,727 573	137,096 99,976	122,554 97,402	12,608 8,743	10.3	1,676 500	130,076 81,774	12,221 7,960	109,266 69,759
Beauty shops						4				1
Total	210,946	157,831	1,647,050	1,262,779	64,846	5.1	152,194	1,595,955	62,714	726,275
Under \$1,000. \$1,000 under \$2,000.	194,520 13,866	141,405 13,866	1,091,192 389,214	780,628 333,136	37,7 5 9 18,567	4.8	136,074	1,050,082 381,329	36,205 18,164	462,351 166,676
\$2,000 under \$4,000	2,195	2,195	118,606	105,564	6,277	5.9	2,129	116,730	6,126	76,285 (*)
\$4,000 under \$5,000. \$6,000 under \$10,000.	(*)	(*)	(*) 21,604	(*) 19,246	1,003	5.2	133	21,604	1,003	9,650
\$10,000 cr mcre	14	14	7,902	7,558	249	3.3	12	7,678	225	2,623
Barber shops	115,592	61,020	539,136	302,023	19,591	6,5	57,448	519,920	18,416	194,251
Under \$1.000	113,392	58,077	455,565	228,635	13,515	5.9	54,788	437,558	12,702	142,150
\$1,000 under \$2,000. \$2,000 under \$4,000.	2,475	2,475	65,241	55,670	3,710	6.6	2,192	64,032	3,348	26,831
\$4,000 under \$5,000. \$5,000 under \$10,000.	(*)	(*)	(*) (*)	(*)	(*)	(*) (*)	(*)	(*)	(*)	(*)
\$10,000 or more	-	-	-	-	-	_	_	_	-	
Other personal services										
Total	132,935	80,997	1,366,923	1,058,704	82,066	7.8	76,428	1,304,013	78,602	923,091
Under \$1,000. \$1,000 under \$2,000.	114,407 7,332	62,469 7,332	408,178 182,455	305,031 139,311	17,397 10,312		58,594 7,231	381,765 177,362	16,471	194,536 108,101
\$2,000 under \$4,000	5,686 2,834	5,686 2,834	236,268 193,202	182,691 148,090	15,710 13,543	8.6	5,305 2,710	230,518 182,127	14,824	172,869 168,168
\$0,000 under \$10,000 \$10,000 or more	2,001 675	2,001 675	211,935 134,885	174,576 109,005	14,963 10,141		1,934 654	207,500 124,741	14,549 9,702	166,902 112,515
Business Services									1	
Total	376,736	185,978	2,997,467	2,234,336	166,124		177,007	2,878,959	160,301	1,276,161
Under \$1,000. \$1,J00 under \$2,000.	333,198 28,232	142,440 28,232	1,372,988	913,163 582,280	41,718 38,614		134,856 27,255	1,304,172 743,290	39,832 37,254	425,160 276,807
\$2,000 under \$4,000. \$4,000 under \$6,000.	9,256 3,192	9,256	384,521 191,932	319,980 163,126	25,726 14,939	8.0	8,950 3,164	373,781 188,465	24,959 14,800	187,707 96,571
\$6,000 under \$10,000. \$10,000 or more	1,477	1,477	97,384	83,741	11,020	13.2	1,454	95,477 173,774	10,878 32,578	62,303 227,613
φ±0,000 or more	1,381	1,381	181,385	172,046	34,107	19.8	1,328	1/3,//4	32,578	1,013

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

			All busines	ses with depr	eciation	· · · · · · · · · · · · · · · · · · ·	Pusine	sses with bo		ion and
	Number of businesses				Deprec	iation	T		. FF	
Selected industry, size of depreciation	with and without depreciation	Number of businesses	Business receipts	Total business deductions	Amount	As a percent of total deductions	Number of businesses	8usiness receipts	Deprecia- tion	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICESContinued										
Business Services Continued										
Services to buildings										
Total	61,949	34,083	506,802	369,284 140,657	25,544 9,012	6.9	32,042 23,502	479,106 195,713	24,392 8,277	164,488 62,735
Under \$1,000 \$1,000 under \$2,000	53,178 6,592	25,312 6,592	212,713 148,357	109,436	8,993	8.2	6,427	141,025	8,713	61,226
\$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 cr more.	1,516 511 138 14	1,516 511 138 14	91,644 34,254 10,730 9,104	74,184 27,695 8,841 8,471	4,039 2,283 982 235	5.4 8.2 11.1 2.8	1,450 511 138 14	88,280 34,254 10,730 9,104	3,902 2,283 982 235	24,226 10,819 4,249 1,233
Consulting services										
T:tal	102,124	43,729	600,292	380,499	24,470	6.4	41,645	576,818	23,868	246,859
Under \$1,000	94,397 5,858	36,002 5,858	375,367 123,341	216,814 81,754	9,606 7,771	9.5	34,115 5,665	355,268 120,548	9,255 7,531	129,132 66,170
\$2,000 under \$4,000.	1,386	1,386	58,272 30,838	44,447 25,331	3,673 1,576	8.3 6.2	1,382	57,690 30,838	3,662 1,576	28,526 10,123
\$5,000 under \$10,000.	105 35	105	6,525 5,949	5,696 6,457	854 990	15.0 15.3	105 35	6,525 5,949	854 990	5,411 7,497
Other business services	212 (62	100 166	1 900 272	1,484,553	116,110	7.8	103,320	1,823,035	112,041	864,814
Total	212,663 185,623	108,166	1,890,373 784,908	555,692	23,100	4.2	77,239	753,191	22,300	233,293
\$1,000 under \$2,000. \$2,000 maer \$2,000.	15,782 6,354	15,782 6,354	497,559 234,605	391,090 201,349	21,850 18,014	5.6 8.9	15,163 6,118	481,717 227,811	21,010 17,395	149,411 134,955
\$4,000 inder \$5,000 \$4,000 wider \$5,000 \$5,000 wider \$10,000	2,338 1,234	2,338 1,234	126,840 80,129	110,100 69,204	11,080 9,184	10.1	2,310	123,373 78,222	10,941	75,629 52,643
\$5,000 under \$10,000.	1,332	1,332	166,332	157,118	32,882	20.9	1,279	158,721	31,353	218,883
Automobile Parking, Repair, and Services	167,253	125,518	3,782,847	3,257,681	173,595	5.3	120,510	3,662,234	166,807	1,493,858
Under \$1.000	121,397	79,662	1,371,134	1,120,645	29,829	2.7	76,049	1,309,269	28,712	310,786
\$1,000 under \$2,000	27,091 11,603	27,091 11,603	1,013,044 803,462	875,505 711,786	37,139 31,745	4.2	26,280 11,151	988,619 785,525	35,851 30,533	371,980 331,017
\$4,000 under \$0,000. \$0,000 under \$10,000.	3,507 2,130	3,507 2,130	228,348 205,120	209,333 188,065	17,439 16,139	8.3 8.6	3,478 2,128	226,044 204,821	17,303 16,124	139,702
\$10,000 or more	1,525	1,525	161,739	152,347	41,304	27.1	1,424	147,956	38,284	219;171
Automobile repair shops	134,433	100,092	3,216,310	2,741,141	89,215	3.3	95,532	3,112,975	86,094	933,005
Under \$1.000	101,873	67,532	1,264,542	1,031,368	24,610	2.4	63,986	1,203,943	23,536	264,953
\$1,000 under \$2,000 \$2,000 under \$4,000	21,567 9,263	21,567 9,263	914,081 741,100	786,038 654,965	29,393 24,875	3.7	20,950 8,889	890,337 723,857	28,411 23,918	314,106 251,947
\$4,000 under \$6,000. \$5,000 under \$10,000.	1,046	1,046	150,116 117,192	135,773 105,795	4,867 4,309	3.6	1,023 615	148,367 117,192	4,759	53,556 36,791
\$10,000 or mare	69	69	29,279	27,152	1,161	4.3	69	29,279	1,161	11,652
General automobile repair shops	87,503	61,748	1,664,121	1,414,503	49,361	3.5	58,912	1,607,458	47,499	500,491
Under \$1 000	69,597	43,842	708,826	576,707	15,954	2,8	41,648	679,622	15,326	183,254
\$1,000 under \$2,000	12,842	12,842	494,521 347,243	427,435	17,567 11,287	4.1	12,365 4,135	475,526 340,528	16,791	172,541
\$4,000 under \$6,000. \$6,000 under \$19,000.	472 288	472 288	56,617 47,404	50,771 43,828	2,178 1,950		449 288	54,868 47,404	2,070 1,950	20,676
\$10,000 or more	27	27	9,510	8,358	425		27	9,510	425	5,418
Other automobile repair		***	,	1 227 127	20.05:		26 (20	1 505 517	29 505	432,514
Tctal	46,930 32,276	38,344 23,690	1,552,189 555,716	1,326,638	39,854 8,656	1.9	36,620 22,338	1,505,517 524,321	38,595 8,210	81,69
\$1,000 under \$2,000. \$2,000 under \$4,000	8,725 4,986	8,725 4,986	419,560 393,857	358,653 347,561	11,826 13,588		8,585 4,7 5 4	414,811 383,329	11,620 12,981	141,565
\$4,000 under \$5,000 \$5,000 under \$10,000	574 327	574 327	93,499 69,788	85,002 61,967	2,689 2,359	3.2	574 327	93,499 69,788	2,689 2,359	32,880 23,062
\$10,000 or more		42	19,769	18,794	736		42	19,769	736	6,234
Automobile parking and other services	32,820	25,426	566,537	516,540	84,380	16.3	24,978	549,259	80,713	560,853
Under \$1,000	19,524	12,130	106,592	89,277	5,219	5.8	12,063	105,326	5,176	45,83
\$1,000 under \$2,000	5,524 2,340	5,524 2,340	98,963 62,362	89,417 56,821	7,746 6,870	8.7	5,330 2,262	98,282 61,668	7,440 6,615	57,874 79,070
\$4,000 under \$6,000. \$6,000 under \$10,000.	2,461	2,461	78,232 87,928	73,560 82,270	12,572 11,830	17.1	2,455 1,513	77,677 87,629	12,544 11,815	86,146 84,411
\$10,000 or more	1,456		132,460	125,195	40,143		1,355	118,677		207,519

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	figures are estimates based on semules—money amounts are in thousands of dollars] All businesses with depreciation Routesses with both depreciation									
	Number of		All busines	sses with depr			Postn	esses with bo		i⊷n and
Selected industry, size of depreciation	businesses with and	Number of	Bue!	Total	Depred	iation As a	No No C			Cost of
	without depreciation		Business receipts	business deductions	Amount	percent of total deductions	Number of businesses	Buslness receipts	Deprecia- ti n	depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICESContinued										
Repair Services, Except Automobile		1								
Total	210,668	134,026	2,032,793	1,596,376	88,074	5.5	129,381	1,989,117	85,889	731,466
Under \$1,000	188,467 14,363	111,825 14,363	1,134,606	853,550 318,264	37,507 20,094	4.4 6.3	107,664 14,095	1,105,982 392,398	36,402 19,678	361,558 154,437
\$2,000 under \$4,000	5,584 1,081	5,584 1,081	283,906 104,430	238,675 89,952	15,688 5,032	6.6 5.6	5,368 1,081	277,655 104,430	15,024 5,032	100,717
\$5,000 under \$10,000 \$10,000 or mare	1,039 134	1,039 134	88,531 20,121	78,137 17,798	7,905 1,848	10.1 10.4	1,039 134	88,531 20,121	7,905 1,848	65,281 15,760
Amusement and Recreation Services, Including Motion Pictures										
Total	199,799	123,402	1,571,713	1,501,516	171,509	11.4	118,671	1,526,637	165,336	1,463,852
Under \$1,000\$1,000 under \$2,000	166,743	90,346 16,175	550,474 218,088	474,073 215,137	32,721 21,969	6.9 10.2	86,761 15,770	532,212 212,094	31,727	279,708 165,228
\$2,000 inder \$4,000 \$4,000 under \$5,000. \$6,000 under \$10,000.	8,897 3,231 2,617	8,897 3,231	198,651 165,262	193,525 155,946	24,633 15,375	12.7	8,371 3,098	188,540 162,996	22,851 14,776	198,966 161,410
\$10,000 or more	2,136	2,617 2,136	121,000 318,238	119,199 343,636	19,832 56,979	16.6 16.6	2,611 2,060	120,836 309,959	19,783 54,767	182,631 475,909
Theatrical producers, bands, orchestras, and entertainers										
Total	71,338 67,636	44,003 40,301	339,433 218,486	254,524 165,038	20,185	7.9	41,840	328,790	19,703	131,538
\$1,000 under \$2,000. \$2,000 inder \$4,000.	2,802	2,802	45,210	38,523	3,919	7.5 10.2	38,140 2,802	209,033 45,210	11,894 3,919	84,871 21,140
\$4,000 under \$0,000. \$0,000 under \$10,000.	727 158	727 158	42,490 18,895	32,075 13,605	2,278 1,316	7.1 9.7	725	41,300	2,270	14,230
\$10,000 or m.re.	15	15	14,352	5,283	304	5.8	158 15	18,895 14,352	1,316 304	8,403 2,894
Other amusement and recreation services										
Total Under \$1,000	128,461 99,107	79,399 50,045	1,232,280 331,988	1,246,992	151,324 20,353	12.1 6.6	76,831 48,621	1,197,847 323,179	145,633	1,332,314
\$1,000 under \$2,000 \$2,000 under \$4,000	13,373 8,243	13,373 8,243	172,878 169,518	176,614 171,228	18,050 22,681	10.2	12,968	166,884 159,407	17,513	144,088 187,443
\$4,000 under \$0,000 \$0,000 under \$10,000	3,158 2,459	3,158 2,459	151,905 102,105	146,168 105,594	15,049 18,516	10.3 17.5	3,027 2,453	150,829 101,941	14,458 18,467	158,703 174,228
\$10,000 or mire	2,121	2,121	303,886	338,353	56,675	16.8	2,045	295,607	54,463	473,015
Medical and Health Services	290 200	222 670	10.000.120							
Total Under \$1,000	389,289 247,028	273,679 131,418	13,889,178	6,694,812 1,781,702	410,804 56,226	6.1 3.2	266,792 126,990	13,626,935	403,689 54,836	4,243,314 673,515
\$1,000 under \$2,000. \$2,000 under \$4,000.	75,219 50,190	75,219 50,190	4,141,758 3,598,019	1,851,977	108,168 137,202	5.8	73,872 49,391	4,068,267 3,545,911	106,250 135,200	1,108,050
\$4,000 under \$0,000 \$0,000 under \$10,000	11,103 4,568	11,103 4,568	1,056,158 573,410	587,774 376,538	53,101 33,542	9.0 8.9	10,833 4,538	1,034,908 570,016	51,744 33,312	487,791 341,849
\$10,000 or mare	1,181	1,181	360,425	310,006	22,565	7.3	1,168	353,681	22,347	296,805
Offices of physicians and surgeons										
Total	156,309 83,962	132,028	7,549,632	3,064,928 792,167	197,650 26,570	6.4 3.4	128,309 56,918	7,408,386 2,117,971	194,464 25,656	1,808,260 285,905
\$1,000 under \$2,000	39,547 25,373	39,547 25,373	2,428,244 2,043,157	927,143 884,852	57,035 68,796	6.2 7.8	39,027 25,059	2,385,811 2,019,228	56,253 67,994	504,993 609,036
\$4,000 under \$0,000. \$0,000 under \$10,000.	4,903 2,093	4,903 2,093	525,354 269,426	240,492 151,358	23,288 15,234	9.7 10.1	4,806 2,068	515,423 266,799	22,795 15,039	209,915 139,250
\$10,000 or more	431	431	103,154	68,916	6,727	9.8	431	103,154	6,727	59,161
Other medical and health services	222 202	,,,	6 225							
Total	232,980 163,066	71,737	6,339,546 1,979,111	3,629,884 989,535	213,154	5.9 3.0	138,483 70,072	6,218,549 1,936,181	209,225	2,435,054 387,610
\$1,000 under \$2,000	35,672 24,817	35,672 24,817	1,713,514 1,554,862	924,834 901,963	51,133 68,406	5.5	34,845 24,332	1,682,456 1,526,683	49,997 67,206	603,057 726,268
\$4,000 under \$6,000.	6,200 2,475	6,200 2,475	530,804 303,984	347,282 225,180	29,813 18,308	8.6 8.1	6,027 2,470	519,485 303,217	28,949 18,273	277,876 202,599
\$10,000 or mure	750	750	257,271	241,090	15,838	6.6	737	250,527	15,620	237,644
Legal Services	100 704	01.2/2	0.000							
Total	129,786	87,948 60,294	2,932,628	1,425,079	78,919 23,232	5.5 3.7	83,744 57,096	2,830,113 1,379,096	76,347 22,263	602,180 202,467
\$1,U0 under \$2,000. \$2,000 under \$4,000.	18,426 7,454	18,426 7,454	751,172 523,875	360,278 289,496	25,179	7.0	17,515	724,500 513,037	23,854	171,789 153,965
\$4,000 under \$6,000 \$5,000 under \$10,000	1,204 510	1,204 510	123,548 66,901	77,245 48,650	5,629 3,760	7.3 7.7	1,202	122,957 66,901	5,619 3,760	36,404 30,029
\$10,000 or more	60	60	23,622	16,055	875	5.5	60	23,622	875	7,526

 $\begin{array}{c} {\rm Table} \ \ 2.6 - {\rm RECEIPTS}, \ \ {\rm TOTAL} \ \ {\rm BUSINESS} \ \ {\rm DEDUCTIONS}, \ \ {\rm DEPRECIATION}, \ \ {\rm AND} \ \ {\rm COST} \ \ {\rm OF} \ \ {\rm DEPRECIABLE} \ \ {\rm PROPERTY}, \ \ {\rm BY} \ \ {\rm SIZE} \ \ {\rm OF} \ \ {\rm DEPRECIATION} \ \ {\rm AND} \ \ \\ {\rm SELECTED} \ \ {\rm INDUSTRIES-Continued} \end{array}$

TAIL figures are estimates based on simples—mone, amounts are in the annual rollars

			All busines	sec with Tepr	11811		Pusinesses with oith representing and depressable pripert.			
	humber of burinesses				Depres	iati ı			2	
Selected industry, size of depreciation	with and without a-precistion	Number T buttnesses	Businers receipts	Total tusiness seductions	Amount	As a percent for total deductions	Number of businesses	Businews receiptr	Depresia- tion	Cost of depreciable property
	(1)	(2)	(3)	4)	,=)	16)	7.1	31	-+)	(10)
SERVICESContinued										
Educational Services										
T *al	101,203	63,796	362,911	271,984	31,980	11,8	60,810	353,848	31,031	445,073
der \$1, \$1, 2012	93,123 5,106 2,408 372 183 11	55,716 5,106 2,408 372 183 11	194,978 64,835 61,891 18,859 15,930 6,418	129,838 49,357 54,796 15,225 16,072 6,696	15,694 6,566 6,210 1,696 1,663 241	12.0 13.3 11.3 11.1 10.3 3.6	4,771	189,349 61,474 61,891 18,859 15,857 6,418	15,064 6,174 6,210 1,696 1,646 241	257,696 72,491 78,436 16,543 18,470 1,437
Engineering and Architectural Services										
It. Compare \$1,000	65,163 55,467 6,288 2,490 454 375 89	38,751 29,055 6,288 2,490 454 375 89	1,059,669 396,864 256,715 216,064 74,142 65,777 50,107	734,712 238,527 176,728 160,759 59,341 54,125 45,232	31,529 9,222 8,630 6,692 2,272 2,883 1,830	4.3 3.9 4.9 4.2 3.8 5.3 4.0	37,202 28,096 5,834 2,380 428 375 89	1,019,245 382,788 245,238 206,741 68,594 65,777 50,107	30,226 8,901 8,063 6,407 2,142 2,883 1,830	272,374 111,906 67,154 41,473 16,108 21,726 14,007
Accounting, Auditing, and Bookkeeping Services										
I	145,241 132,252 9,115 3,077 501 273 23	93,011 80,022 9,115 3,077 501 273 23	1,071,618 570,810 275,641 155,275 36,135 29,208 4,549	592,300 282,703 157,143 99,880 25,656 22,418 4,500	42,353 16,911 12,557 7,958 2,330 2,106 491	7.2 6.0 8.0 8.0 9.1 9.4 10.9	501	1,041,596 547,661 270,766 153,277 36,135 29,208 4,549	41,601 16,379 12,434 7,861 2,330 2,106 491	403,783 204,931 88,933 62,756 16,821 22,066 8,276
Certified public accountants							1			
Tetal (Index \$1,000 \$1,000 ader \$2,000 \$2,000 mir \$4,000 \$4,000 mir \$5,000 \$5,000 mir \$10,00	19,902 15,160 3,258 956 372 134 22	14,862 10,120 3,258 956 372 134 22	463,722 215,313 129,376 69,573 26,631 19,059 3,770	260,874 109,194 73,143 42,600 19,220 14,238 2,479	13,871 3,552 4,675 2,554 1,728 1,000 362	5.3 3.3 6.4 6.0 9.0 7.0 14.6	14,630 10,000 3,181 921 372 134 22	448,117 206,581 124,501 67,575 26,631 19,059 3,770	13,612 3,513 4,552 2,457 1,728 1,000 362	118,841 41,558 29,408 15,225 13,222 12,362 7,066
Other accounting, auditing, and bookkeeping services										
T tol. Under \$1, 200. \$1,000 moer \$2,000. \$2,000 moer \$2,000. \$3,000 moer \$2,000.	125,339 117,092 5,857 2,121	78,149 69,902 5,857 2,121	607,896 355,497 146,265 85,702	331,426 173,509 84,000 57,280	28,482 13,359 7,882 5,404	8.6 7.7 9.4 9.4		593,479 341,080 146,265 85,702	27,989 12,866 7,882 5,404	284,942 163,373 59,525 47,531
\$1,000 ± 10 ± \$1.,000	269	269	20,432	16,637	1,837	11.0	269	20,432	1,837	14,513
Other Services										
T t.1	169,112	74,963	630,158	368,790	34,112	9.2		603,066	32,718	345,181
ປ der ຊີໄ, ສີຊີ,ປປປ ປສດຊາຊີຊີ,ປປປ. ສີຊີ,ປປປ ປສດຊາຊີຊີ,ປປປ. ຊີຊີ,ປປປ ປສດຊາຊີຊີຊີ,ປປປ. ຊີໄປ,ປປປ ກຸກ ຂີຊີ,ປປປ. ຊີໄປ,ປປປ ກຸກ ຂີຊີ,ປປປ.	159,576 7,431 1,910 (*) 82	65,427 7,431 1,910 (*) 82 32	413,733 128,412 61,744 (*) 13,951 5,554	224,378 85,289 42,791 (*) 10,719 3,308	17,237 10,092 5,116 (*) 695 558	7,7 11.8 12.0 (*) 6.5 16.9	61,827 7,162 1,897 (*) 82 31	395,405 120,200 61,380 (*) 13,951 5,374	16,465 9,667 5,080 (*) 695 518	210,356 86,699 34,785 (*) 6,532 3,444
HATURE OF BUSINESS NOT ALLOCABLE										
T tal. Under \$1,000. \$1,000 under \$2.00. \$2,000 aner \$-,00. \$-,000 aler \$ \$-,000 under \$1,000. \$0,000 under \$10,000.	41,924 37,668 2,779 570 287 506 114	15,582 11,326 2,779 570 287 506 114	331,242 146,571 58,145 32,844 36,082 38,516 19,084	298,097 129,976 52,462 28,296 34,028 34,229 19,106	15,700 3,338 3,799 1,399 1,484 4,032 1,648	5.3 2.6 7.2 4.9 4.4 11.8 8.6	10,239 2,769 504 287	314,236 129,713 58,145 32,696 36,082 38,516 19,084	15,297 3,120 3,786 1,265 1,484 4,032 1,610	133,422 32,445 38,910 8,936 16,604 24,415 12,112

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7 — ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples—money amounts are in thousands of deliar.]

	Number	r of—		As loted gross income			[exable	Income tax
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	T tal	Net profit (less loss)	Other income	Inc we	after erealts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(3)
	(1)	(2)						
ALL INDUSTRIES								
With and without adjusted gross income, total	8,906,722	9,744,640	255,242,662	99,105,217	34,450,038	66,197,306	62,903,519	14,454,447
Adjusted gross income, total	8,590,567	9,377,705	241,424,703	100,925,783	36,211,621	66,234,382	62,903,519	14,454,447
Under \$2,000	873,265 1,622,349	937,605 1,758,182	10,202,047 25,698,110	967,494 5,672,064	229,351 2,154,092	776,681 3,645,640	6,688 1,043,590	2 840 142 684
\$5,000 under \$10,000	2,494,268 2,523,219	2,721,177 2,745,349	50,297,987 71,252,706	18,551,911 34,862,925	5,978,822 10,051,862	12,890,156 25,301,307	8,575,726 22,100,916	1,308,144 3,910,602
\$2,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$50,000	910,613	1,018,805	60,901,261	26,235,102	12,099,934	14,528,333	19,644,160	4,530,185
\$50,000 under \$100,000\$100,000 under \$500,000	138,167 27,654	161,015 34,069	17,143,337 5,561,752	9,085,516 4,296,067	4,601,995 1,096,643	4,611,257 3,224,060	7,263,994 3,356,123	2,482,139 1,579,898
\$500,000 under \$1,000,000	707	1,016	203,397	474,949	645	474,965	333,286	199,576
\$1,000,000 or more	325 316,155	487 366,935	164,106	779,755 11,820,566	11,723 11,761,583	781,983 137,076	579,036	300,379
No adjusted gross income	310,133	300,733	13,017,333	1,020,500	1,701,303	37,070		i
AGRICULTURE, FORESTRY, AND FISHERY								
With and without adjusted gross income, total	3,076,927	3,126,160	43,813,248	27,616,531	2,919,159	25,214,310	17,082,791	3,774,139
Adjusted gross income, total	2,930,942 397,021	2,977,842 400,127	40,038,372 3,002,809	28,345,689	3,725,111	25,140,618 461,646	17,082,791 2,017	3,774,139 220
Under \$2,000\$2,000 under \$5,000	694,619	704,921	7,411,231	2,411,050	467,015	2,018,377	434,076	54,460
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	903,792 720,375	916,191 733,145	10,965,598 10,532,642	6,682,284 9,778,536	1,145,196 1,404,434	5,675,502 8,540,816	3,239,140 6,431,324	466,037 1,098,028
\$20,000 under \$50,000	177,565	183,642	5,961,236	5,020,139	759,505	4,348,462	3,862,228	863,150
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000.	28,492 8,592	30,062 9,195	1,440,195 664,850	1,911,305	57,798 76,164	1,878,302 1,506,296	1,523,389 1,090,999	518,861 519,631
\$500,000 under \$1,000,000. \$1,000,000 or more.	330 156	382 177	25,309 34,502	226,798 459,310	14,013	241,217 470,000	150,887 348,731	90,787 162,965
No adjusted gross income	145,985	148,318	3,774,876	729,158	1805,952	73,692	-	-
Farms With and without adjusted gross income, total	2,908,775	2,941,447	40,912,788	25,737,112	2,417,714	23,814,822	15,931,393	3,493,581
Adjusted gross income, total	2,766,136	2,797,171	37,278,264	26,439,745	3,195,606	23,743,195	15,931,393	3,493,581
Under \$2,000	377,928	379,974	2,910,678	412,436	114,481	445,435	1,973	214
\$2,000 under \$5,000. \$5.000 under \$10.000.	662,313 857,527	669,180 865,291	7,084,873	2,297,676 6,334,865	414,956 1,035,532	1,956,519 5,432,605	414,683 3,086,685	51,941 442,838
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	671,371 162,293	680,267 166,023	9,838,264 5,185,158	9,104,428 4,593,122	1,255,854 591,043	8,008,680 4,083,659	6,013,438 3,545,094	1,024,098 792,081
\$50,000 under \$100,000	26,235	27,392	1,194,996	1,760,341	4,122	1,780,187	1,406,045	479,296
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	8,028 297	8,546 339	591,332 19,728	1,326,160 201,609	169,934	1,403,277 213,419	1,022,839	487,326 80,495
\$1,000,000 or more	144	159	32,741	409,108	10,071	419,414	306,753	135,292
No adjusted gross income	142,639	144,276	3,634,524	1702,633	1777,892	71,627	-	-
Field crop farms	1,033,246	1,040,526	12,280,322	9,145,942	1,853,349	7,552,885	5,743,272	1,208,748
With and without adjusted gross income, total	994,713	1,001,916	11,572,060	9,319,107	2,019,330	7,558,258	5,743,272	1,208,748
Under \$2,000	136,982	137,265	817,410	152,020	32,130	129,336	738	85
\$2,000 under \$5,000. \$5,000 under \$10.000.	242,345 293,452	242,911 295,449	2,021,281 3,187,305	829,564 2,187,243	253,763 497,026	642,479 1,734,825	150,271 1,103,068	18,676 157,198
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	248,599 62,900	250,853 64,540	3,461,165 1,730,135	3,410,999 1,764,900	746,094 432,525	2,746,307 1,373,930	2,314,578 1,388,990	394,956 310,432
\$50,000 under \$100,000	8,400	8,772	272,071	561,261	55,391	517,581	462,807	161,458
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	1,944 62	2,034 63	78,811 1,695	308,404 41,257	3,744	307,584 42,617	249,170 27,942	119,497 16,980
\$1,000,000 or more	29	29	2,187	63,459	1134	63,599	45,708	29,466
No adjusted gross income	38,533	38,610	708,262	1173,165	165,981	15,373	-	-
Fruit, tree nut, and vegetable farms								
With and without adjusted gross income, total	138,047	138,722	2,130,000	1,773,155	125,006	1,675,372	1,192,615	306,102
Adjusted gross income, total	129,895	130,496	1,907,144	1,832,877	183,010	1,676,983	1,192,615	306,102
Under \$2,000. \$2,000 under \$5,000.	12,659 23,380	12,801 23,522	125,115 261,793	12,832 84,630	13,202 20,164	18,167 66,472	19,025	2,483
\$5,000 under \$10,000. \$10,000 under \$20,000.	33,033 39,733	33,033 39,804	340,997 534,049	250,575 545,285	31,309 63,268	226,218 487,888	125,118 350,108	18,827 60,403
\$20,000 under \$20,000.	16,717	16,821	425,236	472,390	63,472	415,036	356,027	80,300
\$50,000 under \$100,000. \$100,000 under \$500,000.	3,239 1,078	3,327 1,130	137,232 79,942	220,443 177,190	9,430	214,180 178,401	171,650 133,599	58,213 62,848
\$500,000 under \$1,000,000	43	44	2,136	28,375	1803	29,226	18,687	10,995
\$1,000,000 or more	13	14	644	41,157	58,004	41,395 11,611	18,357	12,027
No adjusted gross income	8,152	8,226	222,856	39,722	30,004	1,011	_	
Livestock farms								
With and without adjusted gross income, total	1,511,149	1,514,841	25,353,936	11,882,189	637,067	11,404,776	7,060,620	1,518,641
Adjusted gross income, total	1,421,220	213,952	22,785,408	12,300,660	1,137,456	11,329,575 278,494	7,060,620	1,518,641
\$2,000 under \$5,000	213,952 366,755	367,333	1,917,313	1,272,373	147,291	1,119,480	223,745	27,781
\$5,000 under \$10,000\$10,000 under \$20,000	467,031 300,962	467,806 302,479	6,681,308 5,571,541	3,402,494 4,009,261	554,303 498,312	2,927,276 3,565,334	1,620,515 2,611,679	229,751 436,766
\$20,000 under \$50,000	57,976	58,245	2,807,498	1,664,610	100,436	1,587,325	1,285,848	285,761
\$50,000 under \$100,000\$100,000 under \$500,000	10,546 3,752	10,653 3,858	720,187 398,913	708,279 635,011	145,907 159,948	760,126 697,294	559,615 479,005	187,311 228,120
\$500,000 under \$1,000,000. \$1,000,000 or more.	157 89	167 91	11,338 28,907	107,092 269,577	8,211 8,945	115,443 278,803	68,211 210,812	40,864 82,164
No adjusted gross income	89,929	90,257	2,568,528	418,471	1500,389		-	
		,,	, ,,	,	, -,		•	•

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

	Numbe	r of—	I	Ad.J	usted gross in	m	Income tax	
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit	Other income	Taxable income	after
					(less loss)	or loss		credits
AGRICULTURE, FORESTRY, AND FISHERYContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Farms Continued								
Animal specialty farms								
With and without adjusted gross income, total	60,481	60,678	253,805	757,671	1106,062	878,594	476,229	119,05
ijusted gross income, total	58,408	58,603	228,810	777,995	187,342	879,446	476,229	119,05
Under \$2.000	3,837	3,837	24,448	4,110	1433	4,541	1	
\$2,000 under \$5,000. \$5,000 under \$10,000.	9,406 15,410	9,406 15,410	38,763 47,473	36,121 117,076	18,178 119,268	46,258 140,453	6,349 53,723	8,46
\$10,000 upday \$20,000	23,011	23,195	57,379	317,523	33,309	355,052	195,892	34,86
\$20,000 under \$50,000.	5,495 890	5,495	33,715 9,253	154,061 59,859	12,014 17,548	168,306 68,479	109,320 47,114	24,60 16,01
\$100.000 under \$500.000	326	327	12,524	57,364	16,038	63,865	41,611	20,09
\$500,000 under \$1,000,000. \$1,000,000 or more.	25 8	25	4,419 836	17,092 14,789	1510 144	17,668 14,824	11,805 10,414	7,2 6,8
adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Other farms	185,587	186,680	894,725	2,441,247	191,646	2,578,258	1,638,596	400,0
With and without adjusted gross income, totalijusted gross income, total	180,622	181,572	784,842	2,441,247	156,848	2,596,460	1,638,596	400,0
Under #2 000	12,117	12,119	26,392	13,489	13,101	17,957	-	
\$2.000 under \$5.000	26,008	26,008	114,633	91,572	1,916	94,686	16,923 204,236	2,3 31,5
\$5,000 under \$10,000. \$10,000 under \$20,000.	53,593 63,139	53,593 63,936	163,411 214,130	415,477 873,607	118,511	447,750 910,162	575,166	102,7
\$20,000 under \$50,000	20,837	20,922	188,574	590,585	6,624	596,131	444,637	100,6
\$50,000 under \$100,000	3,713 1,159	3,740 1,197	56,253 21,142	250,084 190,623	7,244 7,285	260,040 199,017	194,116 149,224	66,4
\$500,000 under \$1,000,000	40 16	40 17	140 167	27,880 41,321	1 682 1 727	28,598 42,119	19,392 34,902	11,6 13,6
\$1,000,000 or more	4,965	5,108	109,883	153,391	1 34,798	18,202	34,702	13,0
o adjusted gross income	4,703	3,100	207,003		.,,,,,	10,200		
Miscellaneous Agricultural Services								
With and without adjusted gross income, total	17,064	17,070	489,542	161,097	51,151	112,634	106,165	20,7
djusted gross income, total	16,187	16,191	434,612	169,277	55,603	116,365	106,165	20,7
Under \$2,000. \$2,000 under \$5,000.	(*) 3,534	3,535	(*) 56,292	(*) 11,973	3,948	8,026	2,504	2
\$5,000 under \$10,000. \$10,000 under \$20,000.	4,970 5,184	4,970 5,184	87,782 122,331	36,394 70,275	13,115 20,052	24,810 50,985	18,280 46,575	2,3 7,6
\$20,000 under \$50,000	1,100	1,103	111,612	31,094	11,761	19,668	25,157	5,4
\$50,000 under \$100,000	164	164	33,736	10,839	4,183	6,730	9,334	3,0
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	31 2	31 2	8,771 4,484	4,466 1,160	768 385	3,687 775	3,829 486	3,7
\$1,000,000 or more	1	1	-	1,590	12	1,592	-	
o adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Offices of Veterinarians and Animal Hospitals	16,873	17,010	600,139	331,822	221,687	116,297	233,876	57,1
With and without adjusted gross income, totaldjusted gross income, total	16,680	16,817	593,845	332,108	221,334	116,936	233,876	57,1
Under \$2.000	(*)	(*)	(*)	(*)	(*)	(*)	-	
\$2,000 under \$5,000. \$5,000 under \$10,000.	(*) 2,685	(*) 2,685	(*) 24,654	(*) 19,379	(*)	(*) 16,031	7,939	1,1
\$10.000 under \$20.000	6,032	6,032	124,716	87,436	44,647	43,576	54,285	9,6
\$20,000 under \$50,000. \$50,000 under \$100,000.	5,536 831	5,663 841	315,638 107,093	161,189 55,991	122,041 46,321	43,012 10,769	121,130 46,464	28,1
\$100.000 under \$500.000	36	36	6,438	5,086	2,616	2,458	4,058	1,8
\$500,000 under \$1,000,000 \$1,000,000 or more		_	-]	1 -	-	-	
o adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Other Animal Husbandry Services	/ 2 . 020	/2 705	620 953	620 020	138,922	660 443	207.042	122 2
With and without adjusted gross income, totaldjusted gross income, total	42,838 41,829	43,305 42,294	629,853 583,199	620,920 638,333	22,323	669,443	397,042 397,042	121,2
Under \$2,000	3,844	3,844	27,889	4,622	11,851	7,638	6	,
\$2,000 under \$5,000	7,708	7,708	67,721	28,463	114	28,735	5,644	1 , 3
\$5,000 under \$10,000. \$10,000 under \$20,000.	10,283 13,936	10,383	111,267 143,094	76,269 187,930	2,337 580	74,840 190,572	32,339 113,330	20,1
\$20,000 under \$50,000	4,611	4,663	137,525	132,619	13,571	139,712	93,547	20,7
\$50,000 under \$100,000	988 421	1,021	39,421 54,930	66,605 75,265	18,374 18,568	74,568 84,297	48,215 52,215	15,8
\$500,000 under \$1,000,000. \$1,000,000 or more.	29	32	916	21,705	12,852	24,569	13,096	7,8
o adjusted gross income	(*)	(*)	(*)	44,855	(*)	(*)	38,650	, ,,,
o adjusted \$1000 Income.	(")	()	()	(.,)	(,			
Horticultural Services				i				
With and without adjusted gross income, total	58,445	58,467	714,505	470,113	192,246	281,723	241,751	46,6
djusted gross income, total	57,014	57,036	688,030	476,553	197,026	283,146	241,751	46,6
Under \$2,000\$2,000 under \$5,000	6,136 13,758	6,136 13,758	21,459 114,318	6,236 49,070	2,714 30,070	3,525 19,145	38 6,372	8
\$5,000 under \$10,000. \$10,0.0 under \$20,000.	21,050 13,768	21,050 13,768	212,487 196,799	159,157 186,851	70,088 61,389	90,643 127,035	67,263 110,800	10,3 19,5
\$20,000 under \$50,000.	2,111	2,133	114,559	55,030	25,561	29,771	41,312	8,9
	166	166	27,222	10,526	7,028	3,520	8,974	2,9
\$50,000 under \$100,000.			0.00	2 260	2/2	2 126	2 21 4	1 1 0
\$100,000 under \$500,000. \$500,000 under \$1,00.	23 1	23 1	869 8	3,368 897	242	3,126 895	2,316 871	1,0
\$100,000 under \$500. 40	23	23						

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number	r of—		Adjusted gross income				Income tax	
Industry and size of adjusted gross income	Returns	8usinesses	Business receipts	Total	Net profit	Other income	Taxable income	after credits	
	(1)	(2)	(3)	(4)	(less loss)	or loss	(7)	(8)	
		(#/			(1)				
AGRICULTURE, FORESTRY, AND FISHERYContinued									
Forestry						,			
With and without adjusted gross income, total	12,196	12,196	127,502	175,334	16,349	160,145	113,399	29,708	
Adjusted gross income, total	12,145	12,145	126,103	177,216	17,979	160,395	113,399	29,708	
Under \$2,000. \$2,000 under \$5,000.	5,702	5,702	43,082	22,500	8,706	13,859	6,832	990	
\$5,000 under \$5,000. \$10,000 under \$2,000. \$20,000 under \$50,000.	4,369	4,369	23,429	62,088	5,511	56,858	39,942	7,253	
\$20,000 under \$50,000	1,719	1,719	50,129	49,998	3,858	46,645	37,330	8,439	
\$50,000 under \$100,000	260 86	260 86	8,605 730	18,121 15,340	747 1803	17,576 16,250	13,564 10,097	4,581 4,823	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	5	5	110	3,743	115	3,756	2,299	1,418	
\$1,000,000 or more. No adjusted gross income.	(*)	(*)	(*)	5,426 (*)	(*)	5,451 (*)	3,335	2,204	
no adjusted gross income	(")	(")	(")	(^)	(-)	(*)	•	_	
<u>Fishery</u>									
With and without adjusted gross income, total	35,010	35,209	333,833	312,738	58,924	256,008	183,896	37,765	
Adjusted gross income, total	34,545 5,226	34,734 5,226	329,301 21,911	314,044 6,267	59,872 2,072	256,364 4,195	183,896	37,765	
\$2,000 under \$5,000	7,995	7,995	59,558	26,435	14,184	12,251	4,368	547	
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	9,625 9,258	9,625 9,324	85,587 84,009	69,812 126,988	14,850 16,401	55,700 111,704	33,017 82,986	5,038 14,659	
	2,215	2,338	46,615	58,221	8,812	49,666	44,750	9,524	
\$50,000 under \$100,000. \$100,000 under \$500,000.	188	188	28,858 1,714	12,537 5,077	4,016	8,552 5,372	9,644 4,137	3,258 1,951	
\$500,000 under \$1,000,000. \$1,000,000 or more.	2 3	2	51 998	1,978 6,729	1 ₆₇	2,045 6,879	1,674 3,320	1,036 1,752	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
MINING With and without adjusted gross income, total	54,530	58,563	1,556,413	1,828,315	¹ 17,795	1,868,354	1,385,190	494,877	
Adjusted gross income, total	49,208	51,779	1,272,945	1,959,273	38,426	1,936,629	1,385,190	494,877	
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	_		
\$2,000 under \$5,000. \$5,000 under \$10,000.	4,489 12,136	4,489 12,954	35,724 136,210	14,931 89,455	14,688 15,403	20,493 74,663	2,550 35,215	366 5,205	
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	10,472	10,849 12,099	200,422	153,875 365,835	30,494 18,265	126,832 351,709	101,319 267,035	18,129 62,695	
\$50,000 under \$100,000	11,598	5,403	349,618 192,964	351,429	13,594	359,292	265,014	91,493	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	3,284 170	3,728 204	264,025 39,865	585,435	¹ 11,310 ¹ 2,181	599,058 118,556	424,817 80,058	206,736 47,843	
\$1,000,000 or more	84	108	29,378	116,289 280,385	12,260	282,795	209,182	62,410	
No adjusted gross income	5,322	6,784	283,468	1130,958	156,221	168,275	-	-	
Crude Petroleum and Natural Gas		/	1 0/0 / 0/	. 710 000	140 704	. 701 /0/		/7/ 000	
With and without adjusted gross income, total	45,942 40,843	49,893 43,397	1,260,436	1,718,808	40,736 8,899	1,781,486	1,314,593	474,998 474,998	
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	1,514,575	-	
\$2.000 under \$5.000	3,430 7,354	3,430 8,172	25,526 97,359	11,707 58,076	13,350 1,146	15,930 57,538	1,629 25,905	223 3,838	
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	9,305	9,682	148,869	136,202	28,872	110,532	90,364	16,437	
\$50 000 under \$100 000	10,789	11,290 5,140	293,047 149,588	340,371 333,933	12,426	331,720 345,555	246,902 252,353	58,494 87,336	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	3,193	3,625	228,051	569,615	15,808	587,648	411,645 77,327	200,591 46,140	
\$1,000,000 or more	166 83	198 107	36,377 29,375	113,046 278,777	12,711 12,261	115,843 281,182	208,468	61,939	
No adjusted gross income	5,099	6,496	240,439	124,288	149,635	167,651	•	-	
CONTRACT CONSTRUCTION									
With and without adjusted gross income, total	734,228	735,846	23,334,473	6,575,646	3,499,669	3,132,355	3,737,875	737,631	
Adjusted gross income, total	715,574	716,866	22,025,626	6,699,167	3,596,050	3,159,404	3,737,875	737,631	
Under \$2,000. \$2,000 under \$5,000.	65,188 156,435	65,255 156,730	722,860 2,064,597	81,202 549,769	61,882 328,939	25,515 228,460	530 81,775	74 11,563	
\$5,000 under \$10,000. \$10,000 under \$20,000.	247,260	247,362	4,834,341	1,818,976	955,557	877,805	764,895	117,687	
\$20,000 under \$20,000.	199,166 42,951	199,691 43,183	6,873,812 5,622,419	2,695,528 1,191,180	1,248,943 779,020	1,466,943 418,697	1,664,372 917,077	291,500 202,844	
\$50,000 under \$100,000	3,978	4,038	1,402,735	259,336	171,805	88,591	219,265	70,346	
\$100,000 under \$500,000\$500,000 under \$1,000,000	583 9	594 9	492,645 8,557	87,998 6,047	49,208 1119	38,871 6,167	76,907 4,732	35,117 2,861	
\$1,000,000 or more	4	4	3,660	9,131	815	8,355	8,322	5,639	
No adjusted gross income	18,654	18,980	1,308,847	1 123,521	196,381	1 27,049	-	_	
Building Construction									
With and without adjusted gross income, total	105,796	105,909	7,763,354	1,240,286	680,370	569,370	800,954	178,292	
Adjusted gross income, total	100,755	100,864	7,197,340	1,299,098	722,508	585,999 6,278	800,954	178,292	
\$2,000 under \$5,000.	5,593 15,567	5,660 15,567	159,431 576,538	6,784 56,846	31,323	25,018	7,886	1,158	
\$5,000 under \$10,000. \$10,000 under \$20,000.	32,073 31,485	32,073 31,495	1,192,732 1,993,439	240,401 435,854	131,871 229,495	110,351 211,362	99,505 258,027	15,323 45,257	
\$20,000 under \$50,000	14,069	14,098	2,350,071	402,526	244,799	159,918	303,593	68,022	
\$50,000 under \$100,000. \$100,000 under \$500,000.	1,699 263	1,701 264	691,821 228,576	111,828 40,191	67,091 18,272	45,426 21,948	93,443 34,869	30,399 15,918	
\$500,000 under \$1,000,000. \$1,000,000 or more.	5	5	4.731	3,295 1,373	1913	4,210 1,488	2,372 1,213	1,397 811	
No adjusted gross income	5,041	5,045	566,014	1,3/3 158,812	142,138	116,629	1,213	"-	
*	2,041	3,043	200,014	20,011	, ,,,,,,,	201027		•	

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

		r of—	amounts are in	Adjusted gross income				Income tax
Industry and size of adjusted gross income			Business		Net profit	Other income	Taxable income	after
	Returns	Businesses	receipts	Total	(less loss)	or loss		credita
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTIONContinued								
Heavy Construction, Except Buildings								
With and without adjusted gross income, total	12,004	12,007	814,742	135,451	73,381	62,424	91,351	21,100
Adjusted gross income, total	11,338	11,341	749,042	139,970	79,339	60,989	91,351	21,100
Under \$2,000. \$2,000 under \$5,000.	2,762	2,763	60,113	7,182	3,806	3,374	521	73
\$5,000 under \$10,000	3,534 3,875	3,534 3,875	111,066 244,262	24,667 54,409	9,531 29,831	15,593 24,574	10,958 34,817	1,610 5,569
\$10,000 under \$20,000 \$20,000 under \$50,000.	860	860	192,810	25,925	18,488	7,440	20,932	4,509
\$50,000 under \$100,000	250 54	252 54	87,424 45,946	17,047 8,189	11,261 4,734	5,687 3,459	14,286 7,368	4,453 3,302
\$500,000 under \$1,000,000. \$1,000,000 or more.	2	2	3,774	1,532	793	739	1,478	951
\$1,000,000 or more	(*)	(*)	3,647 (*)	1,019	(*)	(*)	991	633
no adjusted gross income.			` '	()				
General Contractors not Allocable								
With and without adjusted gross income, total	12,019 11,805	12,020	617,819 576,160	124,599 128,985	69,762	56,846	78,149	16,260
Adjusted gross income, total	1				72,618	58,375	78,149	16,260
\$2,000 under \$5,000. \$5,000 under \$10,000.	3,729 2,693	3,730 2,693	70,102	8,294 22,139	148	9,008	603	87
\$10,000 under \$20,000	4,363	4,363	96,101 149,654	57,358	14,746 29,676	7,655 28,722	9,071 34,564	1,200 5,691
\$20,000 under \$50,000	846 136	846 136	151,497 62,610	25,756 9,197	19,351	6,532 4,760	20,619 7,745	4,221 2,444
\$100,000 under \$500,000	38	38	46,196	6,241	4,549	1,698	5,547	2,617
\$500,000 under \$1,000,000. \$1,000,000 or more.	-] [-				:	:
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Plumbing, Heating, and Alr Conditioning								
With and without adjusted gross income, total	62,149	62,153	2,612,592	636,744	370,019	269,999	383,889	77,174
Adjusted gross income, total	60,271	60,275	2,519,984	644,534	375,182	272,625	383,889	77,174
Under \$2,000	5,485	5,485	121,813	6,717	4,930	1,783		
\$2,000 under \$5,000	11,266 17,139	11,266 17,139	229,492 474,305	42,324 130,467	25,504 75,372	17,539 55,158	7,387 54,569	1,042 8,384
\$10,000 under \$20,000. \$20,000 under \$50,000.	20,208 5,695	20,208 5,697	777,239 742,313	277,803 153,388	128,814 114,449	150,569 39,747	173,679 119,625	30,989 26,682
\$50,000 under \$100,000	432	432	135,034	26,835	21,195	5,731	22,559	7,240
\$100,000 under \$500,000\$500,000 under \$1,000,000	46	48	39,788	7,000	4,918	2,098	6,079	2,837
\$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Painting, Paperhanging, and Decorating With and without adjusted gross income, total	103,196	103,197	1,444,499	744,441	388,464	358,299	372,801	68,353
Adjusted gross income, total	101,115	101,116	1,401,492	749,300	391,902	359,711	372,801	68,353
Under \$2,000	14,962	14,962	83,796	18,699	16,717	1,987	35	5
\$2,000 under \$5,000 \$5,000 under \$10,000	27,082 33,683	27,082 33,683	186,678 420,226	93,408 253,559	57,361 138,947	36,376 114,413	16,112 105,397	2,348 16,444
\$10,000 under \$20,000. \$20,000 under \$50,000.	22,495 2,675	22,496 2,675	461,725 193,794	297,118 69,733	128,938 40,536	169,800 29,632	184,350 53,317	32,567 11,857
\$50,000 under \$100,000	206	206	49,733	13,365	8,409	5,078	10,863	3,637
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	1	1	4	1,639	-	1,638	1,243	812
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Electrical Work								
With and without adjusted gross income, total	45,741	45,827	1,575,960	493,529	252,748	244,146	299,518	59,197
Adjusted gross income, total	45,080	45,166	1,542,018	497,514	254,549	246,306	299,518	59,197
Under \$2,000. \$2,000 under \$5,000.	3,325 7,144	3,325 7,144	31,189 125,666	3,888 25,399	2,281 14,651	1,605 11,340	11 2,968	397
\$5,000 under \$10,000 \$10,000 under \$20,000.	12,612	12,612	243,110	95,416	46,446	50,026	44,703	6,774
\$20,000 under \$20,000.	17,660 4,044	17,737 4,044	565,516 471,292	240,662 109,943	99,291 76,176	142,424 34,355	148,190 84,506	26,307 18,795
\$50,000 under \$100,000	260	269	73,151	17,045	12,527	4,569	14,971	4,952
\$100,000 under \$500,000	34	34	32,092	4,581 580	3,185	1,400	3,886 283	1,802
\$1,000,000 or more No adjusted gross income	(*)	(+)	(*)	(+)	(+)	(+)	-	
and marked Richary Theomissis	(")	(*)	(~)	(*)	(*)	(*)	•	
Masonry, Stonework, and Plastering								
With and without adjusted gross income, total	43,991	44,013	1,424,994	414,191	263,184	153,854	231,716	43,987
Adjusted gross income, total	43,076	43,098	1,345,736	419,025 (*)	268,385	153,486	231,716	43,987 (*)
\$2,000 under \$5,000	7,871	7,871	103,976	26,077	20,580	6,366	3,722	535
\$5,000 under \$10,000. \$10,000 under \$20,000.	17,416 13,625	17,416 13,625	355,922 483,834	130,204 185,425	81,725 105,185	49,071 81,090	52,582 115,421	8,324 20,380
\$20,000 under \$50,000.	2,333	2,355	313,069	63,100	48,827	14,762	49,176	10,844
\$50,000 under \$100,000. \$100,000 under \$500,000.	133 22	133 22	51,174 13,362	8,823 3,314	7,918 2,557	948 759	7,671 2,984	2,545 1,337
\$500,000 under \$1,000,000. \$1,000,000 or more.	-	:		-		-		
					1	1 1	-	

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimate	tes based on samples—money a		amounts are in			i			
Tulundan and also of allowed among traces	Number	r of—	Business	ri,bA	isted gross in	Otner income	Taxable	Income tax	
Industry and size of adjusted gross income	Returns	Businesses	receipts	Total	Net profit (less loss)	or loss	income	credits	
	(1)	(2)	(3)	(4)	(5)	(b)	(7)	(8)	
CONTRACT CONSTRUCTIONContinued									
Carpentering and Flooring									
With and without adjusted gross income, total	182,295	182,437	2,207,159	1,287,532	660,617	643,475	620,636	107,918	
Adjusted gross income, total	180,640	180,782	2,156,142	1,294,100	663,616	647,001	620,636	107,918	
Under \$2,000	20,808 47,159	20,808 47,159	104,912 302,695	26,614 167,332	23,189 102,588	8,973 67,828	230 26,806	33 3,844	
\$2,000 under \$5,000. \$5,000 under \$10,000.	70,106	70,106	750,928	495,531	253,263	246,174	207,665	32,536	
\$10,000 under \$20,000. \$20,000 under \$50,000.	39,413 3,078	39,555 3,078	777,638 198,246	520,489 78,359	236,024 46,058	288,374 32,371	321,809 59,204	56,876 12,824	
\$50,000 under \$50,000	1								
	76	76	21,723	5,775	2,494	3,281	4,922	1,805	
\$1,000,000 under \$1,000,000. \$1,000,000 or more.	_	_	_]	1	[]	-	_	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	_	
no definition and an arrangement of the definition of the definiti									
Roofing and Sheet Metal Work		Ì							
With and without adjusted gross income, total	24,367	24,391	811,192	217,089	122,562	97,669	119,390	22,937	
Adjusted gross income, total	23,401	23,424	758,578	219,440	126,189	96,396	119,390	22,937	
Under \$2,000	(*)	(*) 4,991	(*) 82,782	(*) 17,789	(*) 14,137	(*) 4,036	1,695	241	
\$5,000 under \$10,000	8,650	8,650	229,918	63,759	35,957	29,161	28,875	4,543	
\$10,000 under \$20,000 \$20,000 under \$50,000	7,563	7,563 992	267,517 128,324	101,025 28,901	48,958 21,109	53,355 7,903	59,687 23,566	10,455 5,680	
\$50.000 under \$100.000	1	95		6,606	5,149	1,461	5,567	2,018	
#100 000 sydem \$500 000	} 94	93	42,632	0,000	3,149	1,401	3,307	2,010	
\$500,000 under \$1,000,000. \$1,000,000 or more	1 -	-			:	[]	-	-	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
Concrete Work				125 527	97 204	(0.160	82,269	16,696	
With and without adjusted gross income, total	13,130	13,130	638,552	135,537	87,304	49,160 50,792	82,269	16,696	
Adjusted gross income, total	12,773	12,773	601,313	139,848	89,966			,	
Under \$2,000. \$2,000 under \$5,000.	2,758	2,758	24,329	8,267	6,883	1,499	1,006	143	
\$5,000 under \$10,000. \$10,000 under \$20,000.	4,656 4,010	4,656 4,010	155,781 181,048	33,957 53,190	19,935 27,907	14,124 25,944	12,299 32,977	1,836 5,405	
\$20,000 under \$50,000	1,227	1,227	185,094	35,033	27,442	7,593	27,594	6,408	
\$50,000 under \$100,000	108	108	41,213	7,723	6,603	1,151	6,858	2,263	
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000,000 or more	-	-	-	-	-	-	-	-	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
Miscellaneous Special Trade Contractors									
With and without adjusted gross income, total	80,642	80,759	2,382,551	754,906	344,239	420,624	446,710	86,542	
Adjusted gross income, total	77,211	77,328	2,185,868	771,757	363,165	418,528	446,710	86,542	
Under \$2,000. \$2,000 under \$5,000.	4,196 16,996	4,196 16,996	79,064	5,443 58,875	3,212 28,258	2,230 32,300	17 7,856	1,011	
45 000 under 410 000	26,807	26,807	513,195	201,239	85,694 133,366	119,783 193,394	88,661 203,612	13,025 34,863	
\$10,000 under \$20,000. \$20,000 under \$50,000.	23,642 5,068	23,709 5,118	699,163 499,096	324,098 139,850	87,836	53,296	109,036	23,374	
\$50,000 under \$100,000	446	446	126,084	28,508	19,342	9,224	24,964	7,405	
\$100,000 under \$500,000 \$500,000 under \$1,000,000	55	55	40,524	8,644	5,463	3,195	7,689	3,479	
\$1,000,000 or more	1	1	8	5,100	1 6	5,106	4,875	3,383	
No adjusted gross income	3,431	3,431	196,683	16,851	18,926	2,096	-	-	
2									
Contractors not Allocable With and without adjusted gross income, total	43,385	43,385	823,537	334,049	151,960	184,116	175,371	33,159	
Adjusted gross income, total	42,518	42,518	786,332	340,641	153,695	1	175,371	33,159	
Under \$2.000.	4,202	4,202	57,526	5,347	5,774	1483	-	-	
\$2,000 under \$5,000	11,379	11,379	107,017	38,788 114,975	23,221 57,618	15,959 58,266	5,044 44,563	659 6,875	
\$5,000 under \$10,000\$10,000 under \$20,000	16,121 9,102	16,121	237,266 214,001	123,561	39,672	84,359	80,125	14,190	
\$20,000 under \$50,000	1,529	1,529	133,913	43,558	21,413)	33,544	7,050	
\$50,000 under \$100,000. \$100,000 under \$500,000.	157 27	157 27	30,793 5,766	9,531 4,241	5,096	4,472 3,357	7,797 3,699	2,332 1,709	
\$500,000 under \$1,000,000	1	1	50	640	9	631	599	344	
\$1,000,000 or more	-	-	-	(4)	(+)	(*)	-	_	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(~)	_	•	
MANUFACTURING									
With and without adjusted gross income, total	185,059	186,019	6,927,983	1,993,384	745,285	1,265,057	1,272,749	279,242	
Adjusted gross income, total	L .	176,757	6,449,500	2,049,781	797,016	1,268,884	1,272,749	279,242	
Under \$2,000	15,736	15,736	222,308	16,753			13	2 790	
\$2,000 under \$5,000. \$5,000 under \$10,000.	47.136	33,164 47,419	635,165	117,598 356,482		61,063 222,630	20,335 160,108	2,789 24,698	
\$10.000 under \$20.000	58,991	59,226	1,800,902	820,184	249,728	577,648	517,570 402,233	91,492	
\$20,000 under \$50,000	18,672		1,926,894	527,182			100,282	33,816	
\$50,000 under \$100,000. \$100,000 under \$500,000.	462		493,586 264,337	121,986 73,412	28,295	45,523	60,204	28,174	
\$500,000 under \$1,000,000. \$1,000,000 or more	12	13	6,838 4,328	7,461 8,723			6,217 5,787	3,772	
\$1,000,000 or more	1		4,328	1 .		1	-		
no adfanced Rioss Tileomettti''''	1 3,234	1 9,402	1 4/0,403	1 30,397	1 32,731	1 3,027	•	•	

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

(wit tighter are escillate		oles—money amounts are in thousands of dollars] Adjusted gross income						
Industry and size of adjusted gross income	Number		Business		Net profit	Other income	Taxable income	Income tax after
	Returns	Businesses	receipts	Total	(less loss)	or loss		credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURINGContinued								
Food and Kindred Products								
With and without adjusted gross income, total	9,376	9,398	947,599	91,955	48,572	43,689	57,449	13,242
Adjusted gross income, total	8,442	8,460	855,390	95,984	51,998	44,288	57,449	13,242
Under \$2,000. \$2,000 under \$5,000.	2,644	2,644	103,041	7,899	5,458	2,436	1,211	130
\$5,000 under \$10,000. \$10,000 under \$20,000.	3,012 1,579	3,012 1,579	131,381 194,210	22,704	5,515 14,542	17,244 8,287	7,774 14,233	1,015 2,490
\$20,000 under \$50,000	1,046	1,058	289,712	28,712	17,856	11,065	22,187	4,858
\$50,000 under \$100,000\$100,000 under \$500,000	129 32	131 36	95,778 41,268	8,583 5,424	6,041 2,586	2,353 2,903	7,479 4,565	2,500 2,249
\$500,000 under \$1,000,000. \$1,000,000 or more.		-	-	-		-	· -	· :
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	_
Apparel and Other Textile Products With and without adjusted gross income, total	7,897	7,897	417,916	106,186	43,998	63,008	69,920	16,051
Adjusted gross income, total	7,863	7,863	413,325	107,536	45,640	62,708	69,920	16,051
Under \$2,000	(*) (*)	(*)	(*) (*)	(*) (*)	(*) (*)	(*)	(*)	(*)
\$2,000 under \$5,000 \$5,000 under \$10,000	2,380	2,380	65,730	18,676	7,179	11,498	11,074	1,814
\$10,000 under \$20,000 \$20,000 under \$50,000	2,765 1,095	2,765 1,095	96,678 172,772	39,455 32,295	8,625 20,239	30,969 12,700	25,023 23,012	4,512 5,302
\$50,000 under \$100,000. \$100,000 under \$500,000.	92 44	92 44	35,226 23,308	5,848 6,581	3,628 2,460	2,241 4,128	4,527 5,230	1,572 2,452
\$500.000 under \$1,000.000	1	i	1,523	514	431	83	498	316
\$1,000,000 or more No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	_
	` _							
Lumber and Wood Products, Except Furniture With and without adjusted gross income, total	46,455	46,461	1,559,714	308,006	132,121	178,149	168,930	33,719
Adjusted gross income, total	43,373	43,379	1,422,292	325,613	148,250	179,621	168,930	33,719
Under \$2,000	7,984	7,984	92,556	7,660	1,276	6,386	11	2
\$2,000 under \$5,000	13,385 12,162	13,386 12,162	257,316 313,036	46,440 87,108	26,104 33,754	21,062 53,757	6,607 35,506	953 5,076
\$10,000 under \$20,000. \$20,000 under \$50,000.	7,789 1,797	7,789 1,801	373,016 270,691	107,090 52,733	47,207 28,639	60,831 24,123	65,586 40,894	10,715 8,666
\$50,000 under \$100,000	199	200	68,103	12,799	6,866	5,990	10,690	3,539 3,862
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	55	55 1	43,345 35	9,542 768	4,263	5,371 798	8,181 272	161
\$1,000,000 or more	3,082	3,082	4,194 137,422	1,473	170 116,129	1,303	1,183	745
Printing, Publishing, and Allied Industries	3,002	3,002	151,426	17,007	,,	-,		
With and without adjusted gross income, total	30,398	30,528	902,439	384,255	136,047	252,387	249,035	56,659
Adjusted gross income, total	28,639	28,769	860,675	391,781	138,853	257,119	249,035	56,659
Under \$2,900. \$2,000 under \$5,000.	(*) 5,035	(*) 5,035	(*) 92,233	(*) 16,774	(*) 8,064	(*) 8,710	(*) 2,132	(*)
\$5,000 under \$10,000. \$10,000 under \$20,000.	4,731 12,367	4,731 12,433	94,556 284,310	36,639 170,088	15,919 51,034	21,194 121,145	16,174 105,995	2,617 18,879
\$20,000 under \$50,000	4,400	4,447	300,991	123,955	53,139	72,260 13,251	94,278 15,104	21,511 5,153
\$50,000 under \$100,000. \$100,000 under \$500,000.	29.7 79	30 7 85	35,793 13,768	20,037 13,427	2,938	10,580	9,730	4,659
\$500,000 under \$1,000,000. \$1,000,000 or more.	4	5	178 134	2,474 6,104	86 11	2,389 6,092	2,072 3,548	1,223 2,290
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Stone, Clay, and Glass Products								
With and without adjusted gross income, total	9,660	9,802	348,882	113,166	29,232	84,952	73,982	15,871
Adjusted gross income, total	9,074	9,216	313,250	115,963	32,046	84,861	73,982	15,871
Under \$2,000. \$2,000 under \$5,000.	(*)	(*)	(*)	(*) (*)	(*)	(*) (*)	(*)	(*)
\$5,000 under \$10,000 \$10,000 under \$20,000	2,247 3,949	2,247 3,949	40,136 116,670	16,153 51,193	3,152 7,141	13,268 44,400	7,473 31,152	1,160 5,214
\$20,000 under \$50,000	1,037	1,037	88,392	30,043		17,107	23,123	5,207
\$50,000 under \$100,000. \$100,000 under \$500,000.	121 30	121 30	27,122 22,228	8,330 4,565	2,643 2,412	5,937 2,155	6,966 3,933	2,212 1,871
\$500,000 under \$1,000,000. \$1,000,000 or more.] -		-	-	-	-	-	_
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Fabricated Metal Products								
With and without adjusted gross income, total	9,630	9,664	430,020	128,821	59,168	70,326	89,473	20,653
Adjusted gross income, total	9,291	9,303	394,307	131,632		70,194	89,473	20,653
Under \$2,000. \$1,00 under \$6,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000. \$10,000 under \$20,000.	2,815 3,421	2,815 3,421	71,805 100,908	20,956 49,685	15,900	10,579 34,010	10,812 31,962	1,728 5,792
\$20,000 under \$50,000	1,331	1,331	111,664	37,428	22,115	15,450	29,585 11,035	7,009
\$50, () under \$100,200. \$100,00 under \$500,000.	214 36	224 38	69,017 10,547	13,008 5,222		3,019 3,118	4,748	2,346
\$500,110 under \$1,00, 70. \$1,000,000 or more	-				-	[-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number	of—	Business	Adj	usted gross in	come	Taxable	Income tax
Industry and size of adjusted gross income	Returns	Businesses	receipts	Total	Net profit (less loss)	Other income	income	after credits
	(1)	(2)	(3)	(4)	(5)	(b)	(7)	(8)
								1
MANUFACTURINGContinued]		
Machinery, Except Electrical								
With and without adjusted gross income, total	20,444	20,446 20.115	705,751 672,901	239,393	95,121 100,463	146,620	155,041	32,661
Adjusted gross income, total	(*)	(*)	(*)	(*)	(*)	146,493	155,041	32,661
\$2,000 under \$5,000. \$5,000 under \$10,000.	3,257 4,980	3,257 4,980	67,483 117,663	11,119	2,991	8,127	2,146	265
\$10.000 under \$20.000	8,670	8,670	230,371	39,165 118,453	15,422 38,650	23,817 80,933	18,494 73,806	2,931 12,933
\$20,000 under \$50,000	1,944	1,944	166,290	53,963	29,645	24,639	41,615	9,440
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	228 43	228 45	49,236 35,133	15,364 6,311	9,510 3,926	5,911 2,390	13,530 5,450	4,601 2,491
No adjusted gross income.	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Manufacturing, not Elsewhere Classified								
With and without adjusted gross income, total	28,149	28,435	693,043	340,977	102,429	242,150	219,694	47,561
Adjusted gross income, total	27,253	27,539	671,388	346,499	107,799	242,305	219,694	47,561
Under \$2,000. \$2,000 under \$5,000.	(*) 2,811	(*) 2,811	(*) 28,500	(*) 10,659	(*) 2,609	(*) 8,040	2,603	377
\$5,000 under \$10,000. \$10,000 under \$20,000.	8,700 10,398	8,983 10,398	144,899 169,813	06,225 145,624	27,384 32,779	39,851 114,075	30,199 92,211	4,685 16,693
\$20,000 under \$50,000	3,356	3,356	210,095	91,121	32,710	59,302	68,327	15,243
\$50,000 under \$100,000. \$100,000 under \$500,000.	291 67	292 69	54,355 31,091	18,471 10,688	7,902 4,225	10,610 6,544	15,261 8,784	5,192 3,907
\$500,000 under \$1,000,000	2	2	1,366	1,271	558	715	1,253	801
\$1,000,000 or more	(*)	(*)	(*)	1,146 (*)	(*)	1,151	1,056	663
	` '	. ,	`´	` '				
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	297,896	200 150	7 124 000	2 626 600	005 258	1 (55 016	1 621 700	201 202
With and without adjusted gross income, total	286,055	300,158 288,078	7,124,099 6,598,476	2,625,598	995,258	1,655,916	1,531,788	301,282
Under \$2,000	26,617	26,618	338,467	32,139	11,565	20,675	205	27
\$2,000 under \$5,000. \$5,000 under \$10,000.	64,201 97,575	65,335 97,776	866,454 1,721,219	222,770 712,190	99,340 303,592	129,545 413,088	40,610 311,127	5,530 46,009
\$10,000 under \$20,000. \$20,000 under \$50,000.	78,138	78,418	1,946,792	1,060,696	365,258	704,678	668,070	114,878
\$50,000 under \$50,000.	17,665	17,993 1,557	1,316,460	486,004 99,204	218,461 41,343	271,341 57,934	375,421 81,385	81,205 26,503
\$100,000 under \$500,000	337	361	82,809	55,332	9,657	45,832	43,631	20,248
\$500,000 under \$1,000,000. \$1,000,000 or more.	16 4	16 4	1,157	11,480 9,584	1,039	11,710 10,622	6,895 4,444	3,966 2,916
No adjusted gross income	11,841	12,080	525,623	163,801	152,689	19,509	-	-
<u>Taxicabs</u>								
With and without adjusted gross income, total	30,707 30,122	30,707	314,105 285,845	202,937	58,534 61,941	145,742	101,883	17,853 17,853
Under \$2,000	4,529	4,529	24,715	6,314	4,804	1,551	113	15
\$2,000 under \$5,000 \$5,000 under \$10,000	8,350 10,153	8,350 10,153	66,145 118,503	28,180 73,365	15,332 25,279	12,867 48,221	7,088 32,968	1,088 5,248
\$10,000 under \$20,000	6,555	6,555	47,545	84,550	13,348	72,136	51,343	9,171
\$20,000 under \$50,000. \$50,000 under \$100,000.	524	524	26,860	12,287	3,169	9,256	9,762 (*)	2,114
\$100,000 under \$500,000	-	` ' -	-	*	-	' -	` -	
\$500,000 under \$1,000,000. \$1,000,000 or more.	-	-	-	-	-		-	:
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Local and Highway Passenger Transit								
With and without adjusted gross income, total	19,478	19,761	247,908	176,963	56,500	121,999	98,918	17,732
Adjusted gross income, total	19,082	19,365	225,649	177,969	56,850	122,191	98,918	17,732
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	3,240	- /62
\$2,000 under \$5,000	4,093 5,868	4,376 5,868	25,109 56,429	15,165 44,618	6,547 17,537	8,664 27,286	20,595	463 2,784
\$10,000 under \$20,000\$20,000 under \$50,000	6,795 849	6,795 849	84,055 40,002	87,643 21,748	23,486 7,194	64,620 14,898	52,895 16,620	8,768 3,526
\$50,000 under \$100,000	t 84	84	9,291	6,014	2,162	3,853	5,052	1,865
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	}	- 1	-	- 1		5,035		
\$1,000,000 or more	1	1	28	1,036	13	1,038	516	326
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	•
Trucking, Local and Long Distance								
With and without adjusted gross income, total	203,034	204,213	5,177,383	1,639,480	699,970	954,986	941,159	172,608
Adjusted gross income, total	193,497	194,523	4,753,148	1,689,298	739,355	965,338	941,159	172,608
Under \$2,000. \$2,000 under \$5,000.	16,838 45,757	16,838 46,323	235,811 656,673	19,034 156,470	3,731 68,438	15,351 93,712	69 26,638	9 3,446
\$5,000 under \$10,000. \$10,000 under \$20,000.	70,729 50,411	70,930 50,622	1,299,594	513,283 684,757	234,298 262,680	281,878 427,431	222,542 436,077	32,634 73,982
\$20,000 under \$50,000	8,882	8,907	828,372	247,874	130,964	118,076	196,579	41,558
\$50,000 under \$100,000. \$100,000 under \$500,000.	765 114	788 114	235,360 54,748	50,989 16,388	31,393 7,833	19,829 8,577	44,089 14,670	14, 1 96 6,486
\$500,000 under \$1,000,000	1	1	41	503	18	484	495	297
\$1,900,000 or more	0 627	9 690		140 919	120 200	110 252	-	-
- addenora Ricos income	9,537	9,690	424,235	149,818	139,385	110,352	-	-

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands if adlians] Adjusted gross income Income tax Taxable Industry and size of adjusted gross income income after Total Returns Businesses receipts credits (less loss) (7) (8) (1) (4) (5) (6) (3) (2) TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES -- Continued Water Transportation 7.565 7.650 174.542 126,619 22.807 105.631 86.473 22.429 With and without adjusted gross income, total..... 7,124 Adjusted gross income, total..... 7,209 156,814 130,027 23,828 107,195 86,473 22,429 Under \$2,000..... unuer \$5,000 \$2,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$50,000 3,002 3,002 53,271 15,735 3,357 12,461 5,472 833 42.830 4.244 20.728 15,431 2.788 1 689 1 689 24 690 2,140 51,660 60,084 18,615 42,261 44,951 10,345 2,223 \$50,000 under \$100,000..... 1,461 229 229 5,318 15,306 16,555 11,377 3,708 3,157 578 60 62 11,099 12.104 7.999 4.084 \$100.000 under \$500.000.... 3,113 27 3,086 1,243 671 \$500,000 under \$1,000,000 \$1,000,000 or more.... No adjusted gross income..... (*) (*) (*) (*) (*) (*) Travel Agencies With and without adjusted gross income, total..... 61,785 4.963 4.975 292,373 88,722 24,997 64,661 14,753 Adjusted gross income, total..... 61.785 14,753 4,941 4,953 290,946 88,750 25,751 63,934 \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 1,996 76,123 5,074 2,591 2.827 316 1,240 1.239 20,314 3,654 6,976 27.984 19,016 12,802 112,607 29,048 30,681 1.577 1.582 41,391 \$50,000 under \$100.000..... 145 35 2.192 145 21.097 9,405 2.099 7.346 6.525 3,898 501 3,181 386 1,399 216 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. 31 4,393 503 4,79 53 No adjusted gross income..... (*) (*) (*) (*) (*) (*) Electric, Gas, and Sanitary Services With and without adjusted gross income, total..... 176,249 80.251 97.406 101.234 19,906 17.893 17.944 360,431 101.234 Adjusted gross income, total..... 17,526 17,577 353,903 177,679 79,954 99,100 19.906 (*) 7,008 784 Under \$2,000.... (*) Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 4,936 199 3,389 6,344 4,963 41.545 11.913 1.437 . 3. 3.89 21,505 42,215 27,441 3,323 7,217 5,800 6,344 63,590 114,752 48,414 68,445 13,784 35,120 38,945 1 241 1 292 90.378 36.179 20.716 15,706 \$50,000 under \$190,000..... (*) 3,039 (*) 3,925 1.878 \$1,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.... 29 7,581 29 1.347 1.353 480 252 No adjusted gross (mcome..... (*) (*) (*) (*) WHOLESALE TRADE Vith and without adjusted gross income, total...... 315,722 318,674 2,152,395 2,615,133 601,852 23,880,319 4,010,635 1,956,815 Adjusted gross income, total..... 22,771,195 2.017.326 2,170,728 2,615,133 601.852 303,356 306,215 4,100,254 408,853 1,315,002 15,082 18,889 18,889 19,649 4,810 45,271 77,101 89,760 44,958 160,942 83,611 102,952 84,214 103,804 3,203,918 7,467,645 619,910 1,446,487 262,865 263,653 41,363 618.785 865.177 888 307 780,590 577,869 1,006,352 233,517 7,414,993 1,331,952 46,255 47.167 \$59,000 under \$100,000..... 5,880 368,848 137,228 167.481 305,785 104.111 5.739 2,159,017 205.884 \$103,000 under \$100,000 \$500,000 under \$300,000 \$1,000,000 or more. 762,563 33,859 3,244 3,837 11 11 6,877 2,127 \$1,000,000 5,345 1.505 6.861 5.881 N- sdjusted gross income..... 118,333 12,459 1,109,124 189,619 160,511 12,366 Motor Vehicles and Automotive Equipment With and without adjusted gross income, total..... 259.216 138,597 124,888 169,415 38,831 19,395 19,489 1,588,179 Adjusted gross income, total..... 126.539 169.415 38.831 19,090 19,184 1,543,304 261,404 138,963 Under \$2,000... \$2,000 under \$5,000... \$5,000 under \$10,000... \$10,000 under \$20,000... \$20,000 under \$50,000... (*) 2,250 (*) 4,817 (*) 2,688 5,181 10.585 6.556 353 2.688 86.543 17,849 44,015 50,943 16,773 58,269 66,088 5,179 226,158 493,171 39,368 95,930 22,343 52,557 2.683 10,193 15,926 6,891 2.788 2.832 533,660 83,475 33.344 \$50,000 under \$100,000..... 6.727 369 52 23,242 19.688 380 133,897 16,229 8.027 \$100,000 under \$500,000. \$500,000 under \$1,000,000. 56 36,03 \$1,000,000 or more..... No adjusted gross income. (*) (*) (*) (*) Drugs, Chemicals, and Allied Products 33,875 with and without adjusted gross income, total...... 15.886 15.886 401,862 185,265 158.694 107,774 23,015 Adjusted gross income, total..... 107.774 23,015 15,201 15,201 399,275 187,438 34,323 158,546 Under \$2,00J.... (*) (*) (*) 11,540 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 10,338 1.951 1.951 21.416 7,452 2,331 36,200 64,363 38,203 12,264 41,055 40,758 84,238 79,989 35,153 71,734 1529 1,921 7,382 9,198 5,051 5,051 2,086 168,768 58,018 21,137 \$50,000 under \$100,000..... 4,740 1,200 5,692 2,368 2.719 178 178 22.267 10,315 8.321 \$00,000 under \$100,000 \$100,000 under \$1, 00, 00 \$1,000,000 under \$1, 00, 00 3,568 26 26 12,506

(*)

(*)

(*)

(*)

(*)

(*)

Footnotes at oni of table.

No ad, isted grico inv me.....

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

	Number	- of-		Adjusted gross income				Income tax	
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit	Other income	Taxable income	after eredits	
					(less loss)	or loss	(7)	(8)	
	(1)	(2)	(3)	(10)	(5)	(c)	(7)	(3)	
WHOLESALE TRADEContinued						1			
Piece Goods, Notions, and Apparel						i .			
With and without adjusted gross income, total	14,208	14,208	545,442	203,126	112,815	95,698	133,685	31,715	
Adjusted gross income, total	13,581	13,581	528,986	205,481	114,830	96,038	133,685	31,715	
Under \$2,000. \$2,000 under \$5,000.	2,554	2,554	49,277	5,485	710	4,769	983	157	
46 000lom \$10 000	2,961 5,186	2,961 5,186	57,704 155,454	23,099 73,166	15,860 35,879	7,572 39,609	10,050 43,531	1,709 7,780	
\$1,000 under \$20,000. \$10,000 under \$50,000.	2,448	2,448	166,862	71,075	44,136	29,398	52,700	12,241	
\$50,000 under \$100,000. \$100,000 under \$500,000.	375 57	375 57	67,219 32,470	23,951 8,705	13,848 4,397	10,323 4,367	19,318 7,103	6,507 3,321	
\$500,000 under \$1,000,000. \$1,000,000 or more.	-			-,		-	-		
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-		
no adjubled 6.000 Incomertification	, ,			·					
Groceries and Related Products	27 605	27 776	6 319 704	439,650	268,470	189,552	274,441	59,490	
With and without adjusted gross income, total	37,605 36,693	37,776 36,863	6,318,794	446,487	272,767	191,657	274,441	59,490	
Under \$2 000	(*)	(*)	(*)	(*)	(*)	(*)			
\$2,000 under \$5,000	5,246 12,200	5,246 12,201	225,652 803,999	19,959 89,992	15,509 50,097	5,861 40,460	3,378 39,108	497 6,089	
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	12,838 4,001	12,950 4,040	3,097,882 1,334,088	175,916 113,032	110,100 70,272	80,635 43,792	109,235 86,452	19,236	
\$50,000 under \$100,000	464	481	396,871	28,893	15,338	13,653	23,084	7,564	
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	96 2	97	141,023	13,810	7,255 136	6,568 1,045	11,414 647	5,209 358	
	1	1	4,370	1,528	1,454	75	1,123	739	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-		
Farm Product Raw Materials									
With and without adjusted gross income, total	11,430	11,545	4,189,106	152,379	72,996	1	116,012	29,400	
Adjusted gross income, total	10,686	10,785	3,812,516	164,508	77,405	88,409	116,012	29,40	
\$2 000 under \$5 000	2,995	2,998	314,184	7,859	3,360	4,601	1,545	23:	
\$5,000 under \$10,000. \$10,000 under \$20,000 \$20,000 under \$20,000.	2,385 3,170	2,392 3,190	609,981 873,749	17,598 46,134	7,840 23,479	23,450	8,306 31,623	1,11 5,49	
	1,726	1,782	1,516,598	56,440	28,551 10,563	1	44,292 19,194	10,58	
\$50,000 under \$100,000. \$100,000 under \$500,000.	346 61	359 61	400,666 96,599	22,501 9,081	3,032	6,053	8,031	3,739	
\$500,000 under \$1,000,000. \$1,000,000 or more.	1 2	1 2	709 30	605 4,290	567 13		586 2,435	37 1,640	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-		
Electrical Goods					5/ /00	(2.650	70 222	10. (1)	
With and without adjusted gross income, total	8,307 7,959	8,309 7,961	392,343 376,595	116,572 120,668	54,623 59,209	1	78,327 78,327	19,41	
Under \$2,000		,,,,,,,	-	-		-			
\$2,000 under \$5,000	3,287	3,287	54,428	14,695	6,370	8,696	3,663	55	
\$10,000 under \$20,000. \$20,000 under \$50,000.	2,665 1,743	2,665 1,743	76,761 159,494	38,223 47,517	13,010 27,980		21,666 35,674	4,02 8,10	
\$50.000 under \$100.000	225	227	67,351	14,646	8,026		12,402	4,35	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	39	39	18,561	5,587	3,823	1,793	4,922	2,36	
\$1,000,000 or more	-	-	-		-	-	-		
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	•		
Hardware, and Plumbing and Heating Equipment									
With and without adjusted gross income, total	6,926		426,195	109,964	61,512	i I	75,621		
Adjusted gross income, total	6,903	6,997	424,081	110,510	61,623	52,166	75,621	10,49	
\$2,000 under \$5,000	2,971	2,971	74,631	18,507	9,603	9,879	6,900	1,06	
\$5,000 under \$10,000\$10,000 under \$20,000	2,090	2,090	118,075	29,355	13,593		18,890		
\$20,000 under \$50,000. \$50,000 under \$100,000.	1,669	1,741	168,142 46,627	48,033 8,913	32,650		37,196 7,449		
\$100.000 under \$500.000	141 31	33	16,219	4,439	2,305		3,983		
\$500,000 under \$1,000,000 \$1,000,000 or more	1	1	387	1,263	151	1,315	1,203	76	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-		
Machinery, Equipment, and Supplies									
With and without adjusted gross income, total	26,916	26,991	1,470,230	364,897	182,239	192,325	243,765		
Adjusted gross income, total	24,933		1,402,946	377,413		1	243,765	58,46	
Under \$2,000. \$2,000 under \$5,000	(*) 4,175	(*) 4,175	(*) 108,366	(*) 13,810	(*) 8,086		901		
\$5,000 under \$10,000 \$10,000 under \$20,000	4,427	4,427	155,461 408,234	33,125 142,385	15,179 61,129		12,584 85,029	14,80	
\$20,000 under \$50,000	4,289	4,334	518,779	125,368	80,423	48,034	94,471	22,14	
\$50,000 under \$100,000. \$100,000 under \$500,000.	688		147,014 42,159	46,022 15,651	23,230 5,131		38,216 12,564		
	, 203	1	,,		1	1		.1	
\$500,000 under \$1,000,000. \$1,000,000 or more.	1 -	1 -	-	-		[

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimate	s based on sa	mples—money	amounts are in	thousands of	dollars]			
and the second s	Number	of-		Adju	sted gross in	come	Taxable	Income tax
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit	Other income	income	after eredits
	(1)	(2)	(3)	(4)	(less loss)	or loss	(7)	(8)
	(1)	(2)	(2)		(2)	(=7	(17	1-7
WHOLESALE TRADEContinued								
Alcoholic Beverages								
With and without adjusted gross income, total	2,735	2,744	640,176	52,121	31,111	21,541	40,023	11,743
Adjusted gross income, total	2,586	2,595	627,721	53,290	31,603	22,220	40,023	11,743
Under \$2,000	-	-	-	-	-	-	-	-
\$2,000 under \$5,000	1 , 057	1 057	231,266	17,897	8,839	9,361	10,467	1,702
\$10 000 under \$20 000	1,857	1,857	251,200	17,077		· 1		
\$20,000 under \$50,000	467	471	192,733	14,242	9,234	5,109	11,257	2,736
\$50,000 under \$100,000\$100,000 under \$500,000	218 44	220 47	134,786 68,936	14,804 6,347	9,271 4,259	5,656 2,094	12,852 5,447	4,712 2,593
4500 000 umdom #3 000 000			-	-	,	-	-	-
\$1,000,000 or more	-			-			-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	_
Lumber and Construction Materials		:						
With and without adjusted gross income, total	8,262	8,286	829,145	124,133	62,575	63,781	89,029	22,603
Adjusted gross income, total	7,995	8,019	772,294	128,575	65,703	65,092	89,029	22,603
Under \$2.000)							
\$2,000 under \$5,000. \$5,000 under \$10,000.	3,662	3,662	105.482	20,076	3,630	16,534	6,719	1,027
#10 000 updex #20 000	2,518	2,518	159,812	34,609	15,545	19,567	21,661	3,788
\$20,000 under \$50,000	1,451	1,475	350,533	45,432	30,807	15,975	36,914	8,848
\$50,000 under \$100,000\$100,000 under \$500,000	303 60	303 60	87,374 55,855	19,210 8,448	10,979	8,349 4,232	16,158 7,015	5,455 3,161
\$500 000 under \$1,000,000	1	1	13,238	800	367	435	562	324
\$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	_
Wholesale Trade, not Elsewhere Classified		1						
With and without adjusted gross income, total	120,581	121,258	6,069,904	1,436,357	655,536	811,941	929,479	208,902
Adjusted gross income, total	114,659	115,335	5,811,523	1,473,733	681,870	815,066	929,479	208,902
Under \$2,000	8,711	8,711	129,239	8,822	2,808	6,013	-	-
\$2,000 under \$5,000 \$5,000 under \$10,000	18,146	18,149	402,362 890,775	65,650 224,264	27,818 96,184	39,094 131,697	8,701 99,548	1,356 15,791
\$10,000 under \$20,000	30,552 38,226	30,694 38,448	1,597,503	535,924	209,419	335,069	331,426	59,579
\$20,000 under \$50,000	17,072	17,353	1,995,801	485,002	268,990	224,656	362,509	83,320
\$50,000 under \$100,000 \$100,000 under \$500,000	1,676	1,693 280	563,840 212,196	107,519 41,501	58,249 17,358	50,236 24,291	88,856 34,218	30,277 16,003
\$500,000 under \$1,000,000	6	6	19,249	3,771	955	2,820	3,101	1,879
\$1,000,000 or more	1	1	558	1,280	89	1,190	1,120	697
No adjusted gross income	5,922	5,923	258,381	37,376	26,334	13,125	•	_
Wholesale Trade not Allocable		45.362	1 000 0/2	505 100	282,466	316,171	371,880	83,271
With and without adjusted gross income, total	44,602	45,162	1,008,943 983,285	585,188 590,845	286,224	318,068	371,880	83,271
Adjusted gross income, total	44,126 (*)	44,686	(*)	(*)	(*)	(*)	3,1,000	-
\$2,000 under \$5,000	5,494	5,494	71,784	20,325	10,635	9,819	3,565	522
\$5,000 under \$10,000. \$10,000 under \$20,000.	14,644	15,069 14,007	185,737 269,333	109,053 199,697	41,901 76,847	71,566 125,561	45,934 123,337	7,181 22,175
\$20,000 under \$50,000	6,794	6,862	309,535	192,103	115,467	81,988	143,746	33,139
\$50,000 under \$100,000	814	815	91,105	52,241	31,888	21,108	43,028	14,518
\$100,000 under \$500,000 \$500,000 under \$1,000,000	107	107	30,003 149	14,388	5,811 102	8,661 417	11,791 479	5,430 306
\$1,000,000 or more]	_	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
DOMESTIC OFFICE OF THE PROPERTY OF THE PROPERT								
RETAIL TRADE With and without adjusted gross income, tota1	1 70/ /53	1 764 616	0/ 286 070	16 222 168	5,923,487	10,605,358	9,930,292	2,028,575
Adjusted gross income, total	1	1,764,616	94,286,079 89,692,184	16,322,168	6,270,059	10,630,283	9,930,292	2,028,575
Under \$2,000	1,621,593	1,677,088	3,982,256	172,787	38,086	139,456	1,043	137
\$2,000 under \$5,000	157,824 288,606	296,178	9,825,978	1,015,845	403,982	625,854	178,102	25,567
\$5,000 under \$10,000 \$10,000 under \$20,000	522,156 508,454	539,917 525,002	20,965,787 28,897,785	3,910,800 6,965,958	1,287,558 2,259,056	2,692,231 4,780,674	1,763,329	275,879 777,826
\$20,000 under \$50,000	132,320	139,199	21,158,666	3,674,311	1,867,494	1,839,567	2,821,247	643,128
\$50,000 under \$100,000	10,664	11,706	3,886,414	688,646	340,864	351,521	575,606	195,875
\$100,000 under \$500,000\$500,000 under \$1,000,000	1,525	1,681	943,695	228,746 17,588	70,120 951	159,395 16,682	187,935 13,113	88,085 8,029
\$1,000,000 or more	16	18	16,660	26,805	1,948	24,903	21,748	14,049
No adjusted gross income	82,860	87,528	4,593,895	1379,318	1346,572	24,925	-	-
Building Materials Dealers With and without adjusted gross income, total	16 777	15 027	1 512 020	212 620	111 520	103,575	153,624	35,741
Adjusted gross income, total	15,771	15,936	1,512,030	213,632	111,538	103,493	153,624	35,741
Under \$2,000.	14,997	15,093	1,429,931	220,540				
\$2,000 under \$5,000	2,728	2,728	122,409	6,172	1,025	5,147	222	7
\$5,000 under \$10,000. \$10,000 under \$20,000.	3,755	3,755	189,235 429,041	29,601 79,447	14,463 38,257	15,254 42,234	15,145 51,522	2,416 8,951
\$20,000 under \$50,000	5,621 2,458	5,698 2,468	500,023	71,027	46,452	24,803	56,931	13,205
\$50,000 under \$100,000.	382	390	148,813	26,040	14,739	11,336	22,410	7,660
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	53	54	40,410	8,253	3,588	4,719	7,394	3,502
\$1,000,000 or mure	-		-		-	- 1	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of collars]

	Numbe	r of—		Adji	isted gross in	7	Income tax	
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit	Other income	Taxable income	after credits
	(1)	(2)	(3)	(4)	(less loss)	or loss	(7)	(8)
	\-\\\-\\\-\\\		1-7			137		
RETAIL TRADEContinued								
Hardware Stores								
With and without adjusted gross income, total	19,309	19,440	1,469,830	233,124	138,358	97,295	160,719	35,05
Adjusted gross income, total	18,278	18,409	1,435,295	238,842	142,867	98,430	160,719	35,05
Under \$2,000	(*) 2,901	(*) 2,901	(*) 113,987	(*) 9,577	(*) 3,975	(*) 6,361	1,127	15
\$5,000 under \$10,000. \$10,000 under \$20,000.	4,769 5,905	4,859 5,905	258,542 447,878	37,538 83,627	21,859 48,945	15,875 35,108	17,803 56,163	2,82 10,26
\$20,000 under \$50,000	3,250	3,272	518,760	89,281	60,357	29,973	70,724	16,319
\$50,000 under \$100,000. \$100,000 under \$500,000.	216 25	235 25	53,089 9,173	12,992 3,451	6,599 670	6,422 2,778	11,143 2,929	3,64 1,30
\$500,000 under \$1,000,000. \$1,000,000 or more.	-	1	-	-	-	- i	-	
No adjusted gross income	(*)	(*)	(*)	1,063	(*)	1,053	830	53
no appared Stand Transmitted	,		`		, ,	` '		
Farm Equipment Dealers								
With and without adjusted gross income, total	11,209 10,075	11,272	1,843,081	115,448	62,381	53,836	85,413	18,799
Under \$2,000	1	10,134	1,712,941		71,528	55,230	85,413	
\$2,000 under \$5,000. \$5,000 under \$10,000.		2,236	160,859	6,134	2,823	3,312	1,034	1,609
\$10.000 under \$20.000	3,800 2,497	3,850 2,500	317,607 465,989	27,914; 35,695	10,199 20,854	17,552 15,570	12,211 24,749	4,324
\$20,000 under \$50,000. \$50,000 under \$100,000.	1,370	1,373	663,525	44,876	29,884	15,140	37,538	9,260
\$100.000 under \$500.000	(*)	(*)	95,623 (*)	9,658 (*)	7,001	2,715	8,373 (*)	2,797 (*)
\$500,000 under \$1,000,000. \$1,000,000 or more.	-	-	-	-	-		-	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)		
No. (1) Control Property						1		
Mail Order Houses With and without adjusted gross income, total	10,060	10,061	103,856	125,914	3,587	123,974	80,287	17,234
Adjusted gross income, total	9,493	9,494	100,422	126,826	4,129	124,207	80,287	17,234
Under \$2,000	1					1		
\$2,000 under \$5,000. \$5,000 under \$10,000.	4,045	4,045	21,642	22,618	2,765	26,154	9,329	1,563
\$10,000 under \$20,000. \$20,000 under \$50,000.	3,719 1,624	3,719 1,625	34,902 27,389	52,239 43,271	3,724 841	48,917 42,736	33,067 31,008	6,043 6,903
\$50.000 under \$100.000	84	84	6,021	5,290	821	4,492	3,952	1,242
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	20	20	7,163	2,728 680	845 663	1,891	2,255 676	1,049
\$1,000,000 or more	1 -	-	3,305	-	-	-	-	4.54
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Automatic Merchandising Machine Operators		00.007		251 226	2/ 022	202 000	152 766	23, 100
With and without adjusted gross income, total	22,067 21,194	22,207	516,896 510,017	251,236 255,680	34,011 34,909	221,020	153,766 153,766	31,129
Under \$2,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000. \$5,000 under \$10,000.	2,500	2,500	40,525 105,914	8,075	3,965	4,110 39,880	1,160 19,153	165 2,995
\$10,000 under \$20,000	5,521 10,153	5,521 10,203	203,893	44,513 139,572	5,810 8,621	133,028	84,805	14,970
\$20,000 under \$50,000 \$50,000 under \$100,000	1,776	1,798	114,466 28,424	46,632 9,946	10,748	36,381 5,849	35,705 8,494	7,812
\$100 000 imdex \$500 000	28	29	8,210	4,673	1,044	3,631	3,830	1,901
\$500,000 under \$1,000,000 \$1,000,000 or more.	1 -	1 -	20	5 97	13	601	543	337
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Direct Selling Establishments								
With and without adjusted gross income, total	367,874	374,090	1,500,615	3,521,702	127,922	3,469,363	1,950,653	349,664
Adjusted gross income, total	362,309	368,099	1,464,159	3,537,764	135,129	3,475,683	1,950,653	349,664
Under \$2,000	25,755 51,204	26,038 51,837	102,976 247,821	27,638 185,581	5,402 26,923		62 42,442	6,29
\$2,000 under \$5,000 \$5,000 under \$10,000	122,952	126,067	446,932	948,199	26,165	949,411	438,973	69,930
\$10,000 under \$20,000. \$20,000 under \$50,000.	148,114 13,942	149,851	554,146 93,328	1,995,857 354,695	52,680 21,048	1,971,987 338,437	1,196,753 251,238	211,648 53,84
\$50,000 under \$100,000,	306	306	15,713	19,610	2,370	17,525	16,139	5,400
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	34	34	3,067 176	4,822 1,362	658	4,170 1,480	3,734 1,312	1,679
\$1,000,000 or more		-	-		-	-		
No adjusted gross income	5,565	5,991	36,456	116,062	17,207	6,320	-	
Variety and Other General Merchandise Stores								
With and without adjusted gross income, total	52,073	52,341	3,002,417	490,201	193,678	304,467	308,041	67,17
Adjusted gross income, total	50,147	50,392	2,865,608	498,325	198,743	307,426	308,041	67,17
Under \$2,000\$2,000 under \$5,000	6,348 11,597	6,348	115,454 482,633	7,650 41,241	1704		133 7,178	1,07
\$5,000 under \$10,000. \$10,000 under \$20,000.	15,557 11,837	15,624 11,859	706,727 733,322	117,113 167,467	38,178 59,634	79,584 109,138	56,418 111,288	8,93 20,10
\$20,300 under \$50,00	4,242	4,289	634,922	121,011	62,977	59,440	96,088	22,88
\$50,000 under \$100,001 \$100,000 under \$500,00	488 76	492	151,165 41,048	30,658 11,796	15,633 5,004	15,194	25,991 10,054	8,873 4,806
#7U// UNITER F1./ . /	2	3	337	1,389	65		891	4,80
\$1,000,000 or more. No adjusted gruss incine.	1 026	1,949	136,809	18,124	15,065	12,959	-	
Was and an age of Billion Tite The Hilliams and an area of a area of a	1,926	1 1,343	130,003	0,124	1 3,003	£ 237	_	

Table 2.7-ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

The second secon	Number	r of—		Adi	usted gross in	come		Income tax
Industry and size of adjusted gross income		i	Business		Net profit	Other income	Taxable income	after
	Returns	Businesses	receipts	Total	(less loss)	or loss		credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADEContinued								
Grocery Stores		,						
With and without adjusted gross income, total	155,601	157,386	15,383,315	1,196,696	616,907	590,114	723,117	141,797
Adjusted gross income, total	144,974	146,534	14,473,895	1,236,480	659,208	585,741	723,117	141,797
Under \$2,000. \$2,000 under \$5,000.	23,631 33,546	23,634 33,690	779,142 1,823,621	26,997 115,329	9,986 62,907	17,270 52,296	174 22,559	20 3,181
\$5,000 under \$10,000	42,538	42,915	3,380,221	307,706	149,139	161,212	143,167	22,207
\$10,000 under \$20,000. \$20,000 under \$50,000.	35,255 9,236	35,677 9,723	4,473,715 3,199,188	475,647 253,769	239,429 163,603	239,943 91,975	309,750 200,279	54,496 44,723
\$50,000 under \$100,000.	685	784	641,295	43,562	28,099	15,567	36,299	11,887
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	81	109	176,444 129	11,078 611	6,080	5,051	9,079 425	4,081 266
\$1,000,000 or more	ī	ī	140	1,781	-	1,780	1,385	936
No adjusted gross income	10,627	10,852	909,420	1 39,784	42,301	4,373	-	-
Meat and Fish Markets								
With and without adjusted gross income, total	11,584	11,590	1,153,696	103,856	64,895	39,144	60,052	11,864
Adjusted gross income, total	10,546	10,552	1,118,390	107,365	68,765	38,781	60,052	11,864
Under \$2,000 \$2,000 under \$5,000	2,717	2,718	148,125	8,710	6,910	1,913	942	134
\$5,000 under \$10,000. \$10,000 under \$20,000.	3,643 3,325	3,643 3,325	252,991 466,332	27,318 44,371	12,138	15,030 14,125	10,904 26,969	1,570 4,728
\$20,000 under \$50,000	819	823	225,266	23,857	17,792	6,233	18,805	4,548
\$50,000 under \$100,000	37	37	19,962	2,389	1,318	1,020	1,933	654
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	5 -	6 -	5,714	720	260	460	499	230
\$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	•	-
Retail Sakeries			507.000		71, 010	/1.070	EQ. 320	31.770
With and without adjusted gross income, total	13,709	13,759 13,518	597,868 574,567	112,550 113,500	71,012	41,979	59,129 59,129	11,470
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	2,954	2,954	91,658	10,121	7,346	2,777	1,394	209
\$5,000 under \$10,000. \$10,000 under \$20,000.	4,598 2,761	4,598 2,761	175,591 150,532	33,248 39,226	17,348 26,060	15,929 13,556	12,086 23,541	1,748
\$20,000 under \$50,000	855	855	101,354	24,113	17,344	6,791	18,720	4,298
\$50,000 under \$100,000. \$100,000 under \$500,000.	(*)	(*)	(*) (*)	(*)	(*)	(*) (*)	(*) (*)	(*)
\$500,000 under \$1,000,000. \$1,000,000 or more.	-	- ` ` -	-	-	-	-	-	_
No adjusted gross income.	(*)	(*)	(*)	(*)	(*)	(*)		
Dairy Products and Other Food Stores	, ,			. ,		` ′		
With and without adjusted gross income, total	10,523	10,620	534,263	97,544	46,086	52,904	57,200	11,963
Adjusted gross income, total	10,226	10,323	503,121	99,967	47,938	53,433	57,200	11,963
Under \$2,000. \$2,000 under \$5,000.	(*) 2,385	(*) 2,385	(*) 65,457	(*) 8,509	(*) 6,636	(*)	832	118
\$5,000 under \$10,000	3,241	3,241	142,766	24,043	13,444	11,639	10,655	1,682
\$10,000 under \$20,000. \$20,000 under \$50,000.	2,386 893	2,452	140,892 90,311	31,813 26,030	8,846 13,478	23,016 12,840	19,432 20,017	3,354 4,615
\$50,000 under \$100,000	120	141	40,902	7,640	3,786	3,882	5,932	2,016
\$100,000 under \$500,000 \$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,009,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	•	-
Motor Vehicle Dealers							*	
With and without adjusted gross income, total	43,652	43,818	6,837,113	460,799	233,683	228,687	306,260 306,260	68,705 68,705
Under \$2,000.	40,676 2,804	40,839 2,804	6,514,367 144,925	476,465 3,239	247,651 1,878	231,023 1,370	19	300,703
\$2,000 under \$5,000	7,672	7,672	385,787	26,472	9,692	17,148	2,978	423
\$5,000 under \$10,000 \$10,000 under \$20,000	13,778 10,327	13,914	991,094	98,004 142,274	41,380 67,372	57,543 75,272	41,439 93,114	6,489
\$20,000 under \$50,000	5,502	5,510	2,632,205	159,962	98,768	61,665	128,913	30,257
\$50,000 under \$100,000. \$100,000 under \$500,000.	491 102	492 104	554,749 206,580	32,402 14,112	20,839	11,626	27,566 12,231	9,264 5,586
\$500,300 under \$1,000,000. \$1,000,000 or more.	-	-	-	-	7,722	-	-	
No adjusted gross income	2,976	2,979	322,746	15,666	113,968	12,336]]
	_,,,,			,				
Tire, Battery, and Accessory Dealers With and without adjusted gross income, total	18,252	18,270	1,431,800	199,200	113,341	88,818	134,841	30,573
Adjusted gruss income, total	17,256	17,269	1,384,822	208,983	120,529	91,324	134,841	30,573
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	
\$2,000 under \$5,000\$5,000 under \$10,000	4,540 3,846	4,540 3,846	142,905 261,354	15,625 26,568	4,119 17,430	12,948 9,252	2,563 9,787	1,503
\$10,000 under \$20,000. \$20,000 under \$60,000.	5,061	5,061	391,902	68,642	35,306	34,088	44,136	7,979
\$50,000 under \$100,000	2,594	2,596	449,311 77,583	79,928	52,915 10,323	27,524 3,031	63,562 11,526	15,264
\$100,000 under \$500, 00	28	28	25,467	3,754	2,302	1,457	3,267	1,509
\$500,000 under \$1,800,000. \$1,000,000 or more							-	
No adjusted gross in me	(*)	(*)	(*)	(*)	(*)	(*)	-	-

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dispres.]

	Number	of—		Adji	isted groos in	cume		Income tax	
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit	Other income	Taxable income	after -redits	
	(1)	(2)	(3)	(4)	(seas less)	_r toss	(7)	(3)	
	(1)	(4)	()			(0)		(4)	
RETAIL TRADEContinued									
Gasoline Service Stations									
With and without adjusted gross income, total	199,335	205,939	20,864,895	1,706,193	995,759	723,666	950,560	177,090	
Adjusted gross income, total	191,794	197,941	20,138,376	1,735,340	1,028,375	719,166	950,560	177,090	
Under \$2,000. \$2,000 under \$5,000.	15,297 37,489	15,729 38,553	889,802 2,653,701	16,927 134,103	4,201 67,718	12,853 67,156	149 16,303	23	
\$5,000 under \$10,000	74,434	76,320	6,218,415	548,257	295,261	257,175	236,094	36,641	
\$10,000 under \$20,000 \$20,000 under \$50,000	54,109 10,008	56,340 10,455	7,617,353 2,490,745	737,044 263,578	470,499 174,285	271,397 91,436	465,371 202,225	82,234 44,641	
\$50,000 under \$100,000	406	485	206,085	26,763	13,994	12,871	23,198	7,785	
\$100,000 under \$500,000	51	59	62,275	8,668	2,417	6,278	7,220	3,535	
\$1,000,000 or more	-	-	-	-	-	-	-	-	
o adjusted gross income	7,541	7,998	726,519	129,147	1 32,616	4,500	-	-	
Other Automotive Dealers									
With and without adjusted gross income, total	23,335	23,420	2,376,724	308,947	98,020	213,702	212,418	51,390	
djusted gross income, total	22,128	22,203	2,209,054	318,490	108,304	212,965	212,418	51,390	
Under \$2,000	(*) 3,728	(*) 3,730	(*) 205,608	(*) 14,498	(*) 2,298	(*) 12,657	1,760	234	
\$2,000 under \$5,000 \$5,000 under \$10,000	6,083	6,136	270,295	48,281	3,932	44,828	22,005	3,534	
\$10,000 under \$20,000. \$20,000 under \$50,000.	7,310 3,482	7,311 3,495	596,330 827,729	101,065 103,056	30,320 53,940	71,886 49,506	63,824 82,127	11,43 18,91	
\$50,000 under \$100,000	486	490	200,050	31,666	15,595	16,265	26,712	8,67	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	76 1	76 1	39 ,55 8 33	12,546 681	2,867	9,753 677	10,284 466	4,88	
\$1,000,000 or more.	3	3	535	5,896	183	6,028	5,240	3,43	
o adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-		
Women's Ready-to-Wear and Accessory Stores, and Fur Shops									
With and without adjusted gross income, total	23,441	23,798	1,246,237	291,601	110,001	185,751	200,033	46,48	
djusted gross income, total	22,002	22,359	1,207,310	297,907	116,163	184,987	200,033	46,48	
Under \$2,000	2,875	2,875	41,887 (*)	3,585	572	3,012	29 °	(*)	
\$2,000 under \$5,000	(*) 6,079	6,079	231,552	44,580	11,560	33,262	20,546	3,30	
\$10,000 under \$20,000. \$20,000 under \$50,000.	6,739 3,872	6,841 4,106	355,619 408,082	97,808 113,504	41,495 47,948	57,79 5 66,610	64,432 87,199	12,076	
\$50,000 under \$100,000	375	395	80,622	23,282	10,505	12,919	19,576	6,80	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	54	55 1	13,452 553	7,750 577	1,742	6,046	6,698 511	3,205	
\$1,000,000 under \$1,000,000.	-			-	-	-	-		
to adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-		
Other Apparel and Accessory Stores					202.057		205 475	66 62	
With and without adjusted gross income, total	32,859	33,205	2,161,843	412,561	203,857	215,727 215,330	285,665 285,665	66,63	
Under \$2,000	30,479	(*)	(*)	(*)	(*)	(*)	-	00,03	
\$2.000 under \$5.000	4,074	4,124	117,318	13,997	3,971	10,111	2,245	31 3,74	
\$5,000 under \$10,000. \$10,000 under \$20,000.	7,892	7,958 11,050	378,892 661,102	56,779 154,816	25,918 75,569	31,979 82,615	24,339 98,973	17,92	
\$20,000 under \$50,000	5,165	5,215	650,074	149,678	86,076	65,782	115,282	27,19	
\$50,000 under \$100,000. \$100,000 under \$500,300.	616	687 85	166,259 36,708	39,166 10,629	24,940 5,208	14,391 5,447	33,934 9,111	12,01	
\$500,000 under \$1,000,000	1	1	86	750 1,229	155	806 1,229	679 1,102	74	
\$1,000,000 or more	2,380	2,380	108,136	16,503	16,886	397	1,102	"	
o adjusted gross income	2,300	2,500	100,130	10,303	,				
Furniture Stores									
With and without adjusted gross income, total	24,079	24,297	1,767,223	283,488	143,181	142,405	205,200	48,86	
djusted gross income, total	22,399	22,424	1,640,797	310,811	158,389	154,494	205,200	48,86	
Under \$2,000. \$2,000 under \$5,000.	(*)	(*) 2,959	(*) 113,326	(*) 9,382	(*) 2,559	7,141	1,303	19	
\$5,000 under \$10,000	7,243	7,243 7,286	299,230 4 5 9,299	54,380 101,603	27,547 48,199	26,872 54,126	24,243 63,384	3,80 11,37	
\$20,000 under \$50,000	3,179	3,179	516,798	95,995	58,641	38,114	76,037	18,10	
\$50,000 under \$100,000. \$100,000 under \$500,000.	537	561 67	157,668	36,066 10,271	17,887	18,396 7,047	30,701 8,434	10,68	
\$500,000 under \$1,000,000	66	1	23,350 47	648	5	643	607	38	
\$1,030,000 or more	1	1	36	1,304	10	1,293	481	23	
5 adjusted gross income	(*)	(*)	(*)	(*)	(*)	(~)			
Home Furnishings and Equipment Stores, Except Appliances									
With and without adjusted gross income, total	23,139	23,211	993,388	251,383	94,746	161,917	156,750	34,62	
djusted gross income, total	20,723	20,793	902,251	260,181	102,528	162,784	156,750	34,62	
Under \$2,000. \$2,000 under \$5,000.	(*) 2,687	(*) 2,687	(*) 60,648	(*) 10,373	(*) 4,968	(*) 5,283	1,643	24	
\$5,000 under \$10,000	7,051	7,051	182,287	54,521	21,283	35,272	24,310	3,8	
\$10,900 under \$20,700. \$20,000 under \$50,000.	7,021 2,489	7,071 2,509	336,220 246,622	98,734 70,622	41,207 30,212	59,201 41,481	59,543 51,944	10,65	
	229	229	23,824	15,692	3,467	12,676	11,883	4,00	
\$50,300 under \$100,000			3,076	5,122	496	4,638	3,577	1,56	
\$100.000 under \$500.000	35	35	3,070	.,,,,,,			~		
	35	35	21	4,256	16	4,263	3,850	2,49	

padjusted gross income.....
Footnotes at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimate			1					
Industry and size of adjusted gross income	Number		Business		usted gross in Net profit	Other income	Taxable	Income tax after
	Returns	Businesses	receipts	Tota1	(less loss)	or loss	income	credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADEContinued								
Household Appliance, Radio, TV, and Music Stores With and without adjusted gross income, total	37,361	37,919	2,298,926	370,092	181,512	185,700	231,572	48,034
Adjusted gross income, total	35,230	35,788	2,153,862	383,535	193,322	187,253	231,572	48,034
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)		
\$2,000 under \$5,000. \$5,000 under \$10,000.	8,538 9,879	8,538 10,229	235,959 430,364	28,519 73,149	5,155 44,643	15,648 31,506	4,396 32,123	609 5,021
\$10,000 under \$20,000. \$20,000 under \$50,000.	10,838 3,819	10,950 3,909	736,222 574,816	149,546 107,093	67,954 62,026	82,552 45,803	93,646 81,716	16,774 18,694
\$50,000 under \$100,000	330	334	120,201	20,409	11,503	8,961	17,181	5,774
\$100,000 under \$500,000 \$500,000 under \$1,000,000	19	21	16,096	2,731	1,475	1,261	2,510	1,162
\$1,000,000 or more				-]] [-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Eating Places								
With and without adjusted gross income, total	178,889	184,889	7,788,413	1,418,204	628,336	805,751	823,679	165,322
Adjusted gross income, total	165,506	170,755	7,243,826	1,476,218	675,664	816,295	823,679	165,322
Under \$2,000. \$2,000 under \$5,000.	23,703	24,552	507,188	26,470	8,398	18,208	25	2 203
\$5,000 under \$10,000	36,169 57,235	37,045 58,902	1,028,678 1,904,688	128,405 428,660	57,105 177,942	72,108 258,857	22,919 180,268	3,301 27,160
\$10,000 under \$20,000\$20,000 under \$50,000	36,192 11,119	37,223 11,788	2,103,008 1,378,652	496,720 307,158	229,575 162,769	271,699 146,144	315,819 233,023	55,160 51,893
\$50,000 under \$100,000	917	1,046	256,896	59,745	32,774	27,175	48,578	16,692
\$100,000 under \$500,000\$500,000 under \$7,000,000	164 5	191	62,622 963	23,629 2,908	7,148 1 ₂₇	16,611 2,949	19,648 1,636	9,018 977
\$1,000,000 or more	2	3	1,131	2,523	120	2,544	1,763	1,117
No adjusted gross income	13,383	14,134	544,587	58,014	47,328	10,544	-	-
Drinking Places								
With and without adjusted gross income, total	93,323	95,247	3,486,348	696,540	335,802	364,903	418,298	80,344
Adjusted gross income, total	85,472	87,244	3,281,825	726,351	359,760	370,756	418,298	80,344
Under \$2,000. \$2,000 under \$5,000.	9,959	10,234	233,315	11,436	6,385	5,856 40,565	101 14,744	14 2,140
\$5,000 under \$10,000	21,322 27,369	21,372 27,845	531,935 968,867	74,158 199,932	33,764 103,354	97,605	97,248	15,332
\$10,000 under \$20,000. \$20,000 under \$50,000.	21,979 4,555	22,774 4,729	1,114,203 382,698	301,051 117,412	150,480 59,308	152,191 58,564	196,969 90,343	35,698 20,088
\$50,000 under \$100,000	257	257	45,967	16,982	5,815	11,239	14,189	4,737
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	31	33	4,840	5,380	654	4,736	4,704	2,335
\$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	7,851	8,003	204,523	29,811	23,958	5,853	-	-
Drug and Proprietary Stores With and without adjusted gross income, total	21,998	22,218	2,739,543	394,021	299,539	98,775	280,962	65,307
Adjusted gross income, total	21,151	21,329	2,667,104	400,336	304,721	99,884	280,962	65,307
Under \$2,000	1,782	1,782	106,410	3,479	1,279	2,297	429	63
\$2,000 under \$5,000 \$5,000 under \$10,000	3,429	3,429	291,640	26,749	20,273	6,897	12,214	1,868
\$10,000 under \$20,000. \$20,000 under \$50,000.	8,413 6,854	8,486 6,933	912,788 1,169,436	125,506 200,545	93,081 159,879	33,513 43,155	77,233 153,080	14,048 35,784
\$50,000 under \$100,000	647	673	174,697	40,718	28,627	12,262	35,060	12,196
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	26	26	12,133	3,339	1,582	1,760	2,946	1,348
\$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Liquor Stores								
With and without adjusted gross income, total	23,568	24,323	3,067,652	316,674	180,029	139,998	218,792	49,351
Adjusted gross income, total	22,636	23,389	3,009,498	321,900	185,216	139,975	218,792	49,351
Under \$2,000 \$2,000 under \$5,000	(*)	(*) 3,123	(*) 215,269	(*) 10,689	(*) 7,216	(*) 3,529	1,823	248
\$5,000 under \$10,000. \$10,000 under \$20,000.	5,084	5,144	476,687	38,240	24,248	14,636	17,356	2,714 13,385
\$20,000 under \$50,000.	8,016 4,598	8,243 4,905	1,008,068 982,066	114,375 123,159	64,870 73,874	50,395 50,965	73,965 97,289	22,321
\$50,000 under \$100,000. \$100,000 under \$500,000.	409	458	185,074	26,722	11,683	15,057	22,264	7,697
\$500,000 under \$1,000,000	42	51	34,489 7,402	6,228 1,159	2,493 608	3,737 552	5,076 1,019	2,358 628
\$1,000,000 or more. No adjusted gross income.	-	-	-	-	-	-	-	-
no asiamore group thome.	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Antique and Secondhand Stores								
With and without adjusted gross income, total	49,232	49,848	640,797	453,913	43,179	415,621	277,965	61,163
Adjusted gross income, total	46,370 7,997	46,986 7,997	590,191 67,654	460,107 8,514	48,926 11,568	10,349	277 , 965	61,163
\$2,000 under \$5,000	7,682	7,682	72,401	26,375	9,004	17,500	3,795	534
\$5,000 under \$10,000 \$10,900 under \$20,000	14,463 12,075	14,945 12,207	165,121 152,303	108,940 168,444	10,098 12,819	100,272 157,036	52,278 108,143	8,257 19,617
\$20,000 under \$50,000.	3,557	3,557	109,351	97,621	15,807	82,991	73,396	16,604
\$50,000 under \$100,000. \$100,000 under \$500, ინი	492 101	492 103	18,185 5,152	32,084 15,559	2,183 584	30,286 15,046	25,725 12,274	8,829 5,882
\$590,000 under \$1,000, KM \$1,000,000 or more.	2	2	12 12	1,024 1,546	15	1,021 1,551	819 1,508	479 958
No adjusted gross income.	2,862	2,862	50,606	1,346	15,747	1,331	1,500	-
	,		,	-1227				•

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars] Number of-Adjusted gross income Income tax Rusiness Industry and size of adjusted gross income Net profit Other income income Businesses Returns receipts credits (3) RETAIL TRADE -- Continued Sporting Goods Stores and Sicycle Shops With and without adjusted gross income, total..... 27 548 27.654 937.865 277 857 81 417 200 228 173,476 35 661 Adjusted gross income, total..... 283,475 26,460 26,564 892,407 86.637 200.628 173.476 35,661 Under \$2,000.... 1.720 2,618 2,618 37.814 2.692 972 11,663 49,991 94,281 4,856 7,510 4,856 7,510 91,266 178,218 17,628 56,811 6.051 413 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. 306,205 239,013 8.984 123.047 31.094 78,618 14.042 2,382 2,426 70,399 35,528 35,020 54,867 12,880 \$20,000 under \$50,000,.... 148 9,428 4.272 5,192 7,867 2,700 138 22 5.383 3,470 715 2.761 2.893 1,408 \$1,000,000 or more..... No adjusted gross income..... (*) (*) (*) (*)(*)(*)Jewelry Stores 24,523 With and without adjusted gross income, total..... 15,175 15,483 619,337 182,165 104,559 79,876 116,492 24,523 Adjusted gross income, total..... 106.254 116,492 14,931 15,239 603,380 184.558 80.572 Under \$2,000..... 3,029 26.994 8.050 6.877 1.559 230 2,963 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 1,515 15.529 9.474 3,269 3.269 109.114 24.433 9.846 6,909 240,120 183,498 88,852 50,182 48,952 33,674 40,540 17,121 55,616 38,589 10.004 8,599 1.860 \$50,000 under \$100,000..... 2.448 142 142 32 921 8.762 5.099 3.770 7.309 1,727 30 \$1,000,000 or more..... No adjusted gross income..... (*) (*) (*) (*) Fuel and Ice Dealers With and without adjusted gross income, total..... 142.117 62.347 80.158 19,904 12,875 659,844 12.814 Adjusted gross income, total..... 19.904 12,731 12,792 644,285 144.220 64.034 80.571 91.991 Under \$2,000..... 46 7,586 6,328 1,257 363 2.795 61,343 Under \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 2.795 3.185 35,261 51,911 11,887 17,995 4,626 4,646 127,348 23.449 20.113 5,411 6,761 34,224 17,282 31,843 29,357 3,841 1,340 196,102 37.476 20.171 \$50,000 under \$100,000..... 7,412 (*) 45,129 4,631 2,807 6,193 2.155 112 122 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. (*) 1.310 14,531 2,295 2,163 132 1.979 No adjusted gross income..... (*) (*) (*) (*) (*) (*) Florists With and without adjusted gross income, total..... 18,325 18.464 776.588 174.255 75,750 100,048 110.203 22,831 22,831 Adjusted gross income, total..... 80,443 97,934 110,203 176,835 17,219 17,358 746,416 2,639 1532 3,170 Under \$2,000..... 2,798 2,798 29,137 310 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 urder \$50,000. 3,165 7,011 2.867 2.867 68,135 10,193 4,697 4,829 4,697 143,659 244,605 232,525 34,858 66,302 53,982 15,828 19,328 15,491 2,486 30,579 28,812 36,643 25,483 42.810 43,004 9,973 1.894 1.967 1,796 (*) \$50,000 under \$100,000. \$100,000 under \$500,000. 7,447 (*) 5.507 124 124 25,481 2,072 5,403 (* (*) \$500,000 under \$1,000,000. \$1,000,000 or more. No adjusted gross income..... (*) (*) (*) (*) (*) (*) Retail Trade, not Elsewhere Classified With and without adjusted gross income, total..... 1,496,408 347.596 1,172,809 950,242 202,751 4,493,838 135,263 136,962 202,751 Adjusted gross income, total..... 1.173,481 950.242 129,783 4,242,372 1,530,865 380.164 128,295 Under \$2,000..... 9.468 187,800 9,942 12,223 12,517 9.468 353,363 900,425 1,350,766 58,780 294,813 614,672 19,298 57,200 125,299 10,685 \$2,000 under \$5,000. \$5,000 under \$10,000. 17,308 39,293 17,361 39,836 41,135 246,932 496,233 278,883 20,386 68,910 72,846 132,065 386,066 \$10,000 under \$20,000..... 45.361 45.643 \$20,000 under \$50,000..... 15,421 15.914 1,174,563 427.248 152,155 \$50,000 under \$100,000..... 63,976 21.827 1,294 216,621 77,661 22.081 56.043 14,023 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more... 6,628 150 124 243 253 11 1,827 4,490 3,620 3.743 2.366 1.487 No adjusted gross income..... 132,568 1672 7,179 251,466 134,457 6,968 Retail Trade not Allocable With and without adjusted gross income, total..... 21,257 560,216 170,257 38,868 133,746 102,700 19.354 19.351 Adjusted gross income, total..... 102,700 21,257 18,427 18,430 514,111 177,142 42,788 136,512 Under \$2,000..... 35,707 1,547 1133 1,892 2,564 2,564 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. 1,619 2,927 6,401 2,927 6,401 65,806 158,775 9.840 4,287 5,557 48,218 73,821 13,508 13,621 35,417 60,789 20,059 48,082 3.175 5.336 5,338 151,889 5,030 \$20,000 under \$50,000.... 23,441 21,659 1,035 1,036 78,781 29,977 6,994 \$50,000 under \$100,000.... 2.514 135 135 18,294 9,260 4,175 5,223 7.447 3,443 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. 28 28 4,806 3,767 347 111 750 396 53 712 614

(*)

(*)

(*)

(*)

(*)

Footnotes at end of table.

No adjusted gross income.....

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

	[All figures are estimate			1			T	-		
		Number	of—	Business	Adjı			Taxable		
### MONISMAN AND STATE TAMONIANS UITS and without signated gross income, control. \$2,100	Industry and size of adjusted gross income	Returns	Businesses		Total			income		
Marie of Name Angueric grows (new National Control of National C		(1)	(2)	(3)	(4)	(5)	(o)	(7)	(8)	
Marie of Name Angueric grows (new National Control of National C										
	WHOLESALE AND RETAIL TRADE NOT ALLOCABLE									
The part of the	With and without adjusted gross income, total	31,184	31,802	1,977,149	298,051	77,515	226,354	165,450	33,419	
2.00 2.00	Adjusted gross income, total	30,596	31,214	1,910,947	301,990	83,255	224,559	165,450	33,419	
1.00,000 or mps. 1.00 1.	Under \$2,000							-	-	
10.00 10.0	\$2,000 under \$5,000								315 4.052	
200,000 care 120,000	\$10.000 under \$20.000	8,331	8,331	1,333,943	111,328	32,725	81,756	67,117	10,970	
1,00,000 miner poly, 200,000 miner poly, 200	\$20,000 under \$50,000						1	-	-	
200,000 miser 21,000,000	\$50,000 under \$100,000									
10 10 10 10 10 10 10 10	\$500,000 under \$1,000,000	-	-		· -	-	-	, -		
### THEORY, INSTRUMENT, AND MALE DISTRY			-		-	-	(5)	-	-	
Secretary Control of the control	No adjusted gross income	(^)	(*)	(~)	(~)	(~)		•	-	
Magnet 1700	FINANCE, INSURANCE, AND REAL ESTATE									
These	With and without adjusted gross income, total	573,553	588,354	9,463,636	8,661,334	3,031,302	5,757,465	5,797,038	1,396,489	
20,000 under \$10,000. 13,156 13,1	Adjusted gross income, total	557,989	572,370	8,916,288	8,924,318	3,149,785	5,900,101	5,797,038	1,396,489	
\$ 100.00 mainer \$10.00 mainer	Under \$2,000								89	
## # # # # # # # # # # # # # # # # # #	\$2,000 under \$5,000									
19.00 19.0	\$10 000 under \$20.000	205,191	210,110	2,468,909	2,956,012	965,957	2,038,142	1,811,386	327,153	
\$1,00,000 under \$200,000						• •				
## 200,000 under #1,000,000 ## 15,00	\$100 000 under \$500 000									
13,564 15,766 507,366 18,643 118,443 124,556 118,443 124,556 118,443 124,556	\$500,000 under \$1,000,000	69	79	10,941	47,173	201	16 921	31,474	18,777	
Credit Agencies Other Than Banks	1 1 1						69,555	44,458	28,413	
### State of without signated grown income, statel	No adjusted gross income	15,364	15,984	347,348	262,984	118,483	142,636	-	-	
Adjusted grown finations, United	Credit Agencies Other Than Banks									
Tribute \$2,000	With and without adjusted gross income, total	5,734	5,807	126,109	132,719	31,129	103,479	101,137	30,996	
## 5.000 under \$5,000. 1,000 under \$10,000. 1,401	Adjusted gross income, total	5,444	5,515	120,606	144,906	37,294	109,243	101,137	30,996	
\$5,000 ander \$10,000 (2) 7.71 (2) 0.96 (3) 5.79 (2) 0.95 (3) 1.579 (1) 0.44 (2) 1.540 (1) 0.000 ander \$20,000 (2) 2.51 (1) 0.44 (2) 1.540 (2) 0.000 ander \$20,000 (2) 0.51 (2) 0.000 (2) 0.52 (2) 0.000 (2) 0.52 (2) 0.000 (2) 0.52 (2) 0.000	Under \$2,000							-	-	
\$10,000 under \$20,000. \$1,000 under \$20,000.	\$2,000 under \$5,000								(+)	
195,000 under \$400,000 193 167 10,500 25,112 8,627 16,843 19,990 6,64 2800,000 under \$43,000,000 1 1 70 2,511 2,684 5,315 1,966 9,990 1,966 1,960 1,96	\$10,000 under \$20,000	2,271	2,337	35,069	31,579	10,035	22,243		3,133	
\$200,000 under \$3000,000									8,511	
\$1,000,000 goods 1	\$50,000 under \$100,000									
Secretary Robers, Desires, Besters, and Flotation Companies (*) (*	\$500,000 under \$1,000,000	5	5	269	3,517	172	3,589	1,846	1,144	
Security Brokers Dealers and Flotation Companies		_	- I				1	1,390	921	
### STATES AND STATES		(*)	(*)	(*)	(*)	(*)	(*)	-	-	
Adjusted gross income, tital, 16,073 16,084 299,773 299,175 72,047 229,890 188,909 55,02 their \$2,000 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)		17 121	17 122	21.0.025	20/ 770	61 (12	226 122	100 000	55.022	
Substitution Composition										
\$ 3,000 under \$0,100. \$ 3,000 under \$0,000.	•									
\$10,000 under \$20,000. \$20,000 under \$30,000. \$20,000 under \$40,000. \$21,000 under \$40,000. \$21,000 under \$40,000. \$21,000 under \$40,000. \$21,000 under \$40,000. \$22,000 under \$40,000. \$23,000 under \$40,000. \$24,000 under \$40,000. \$25,000 under \$40,000.	\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$20,000 under \$50,000. \$20,000 under \$50,000.	\$5,300 under \$19,300								2,256 8 508	
\$150,00 under \$30,00. \$150,00 under \$30,00.	\$20,000 under \$50,000.								13,554	
\$50,000 under \$1,000.000. \$1,000,000 under \$1,000.000. \$2,000 under \$1,000.000. \$2,000 under \$30,000. \$2,000 under \$30,000. \$3,000 under \$30,000. \$3,000 under \$30,000. \$4,000 under \$30,000. \$4,000 under \$30,000. \$5,000 u	\$50,000 under \$100,000								8,946	
\$\frac{1}{2}\text{O}\text{COT or more}.\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$100,009 under \$500,000 \$500 000 under \$1 000 000					8,729				
Commodity Contracts Brokers and Dealers, Security and Commodity Exchanges, and Allied Services	44 101 015	10	10		19,065				8,159	
Commodity Exchanges, and Allied Services With and without adjusted gross income, total 9,046 9,083 146,089 209,278 40,079 173,270 143,650 46,251 44,050 46,251 46,051	N: adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
With and without adjusted gross income, total. 9,046 9,083 146,089 209,278 40,079 173,270 143,650 46,251 Adjusted gross income, total. 8,608 8,644 136,754 217,960 48,852 173,165 143,650 46,255 Under \$2,300 2	Commodity Contracts Brokers and Dealers, Security and									
Adjusted gross income, total.		0.046	0.093	1/6 090	200 279	40.070	172 270	1/2 650	46 256	
## Under \$2,000. \$2,000 under \$30,000. \$2,699			•			1				
\$2,000 under \$3,000. \$5,000 under \$20,000. \$2,868		5,000	3,044	130,734	217,900	40,032	173,103	143,030	40,230	
\$50,000 under \$50,000. \$2,868	\$2,000 under \$5,000	1 2 600	2 600	16 588	15 119	1 126	16 990	3 022	647	
\$20,000 under \$50,000. \$2283	\$5,000 under \$10,000)					1			
\$100,000 under \$50,000. \$500,000 under \$50,000. \$500,000 under \$1,000,000. \$500,000 under \$1,000,000. \$1,000,000. \$1,000,000. \$1,000,000. \$1,000,000. \$1,000,000. \$1,000,000. \$1,000,000. \$1,000. \$1,000,000. \$1,000.									10,779	
\$500,300 under \$1,000,300. 9 9 9 9 250 5,751 62 5,689 3,821 2,255 (1,000,300 or more.) (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)									8,349	
\$1,000,000 or more.	\$100,000 under \$500,000.								12,260	
Insurance Agents, Brokers, and Service									6,950	
With and eithout adjusted gross income, total 189,488 191,047 3,264,727 2,860,241 1,386,093 1,525,871 1,844,267 424,274 Adjusted gross income, total 186,870 188,428 3,211,549 2,882,616 1,387,117 1,546,470 1,844,267 424,274 Under \$2,7070 9,905 9,905 45,441 11,067 4,974 8,766 382 55 \$2,001 under \$1,000 1,004 20,004 20,006 129,097 71,999 29,892 43,744 12,879 1,889 1,877 \$10,000 under \$1,000 1,000	Nu adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
With and eithout adjusted gross income, total 189,488 191,047 3,264,727 2,860,241 1,386,093 1,525,871 1,844,267 424,274 Adjusted gross income, total 186,870 188,428 3,211,549 2,882,616 1,387,117 1,546,470 1,844,267 424,274 Under \$2,7070 9,905 9,905 45,441 11,067 4,974 8,766 382 55 \$2,001 under \$1,000 1,004 20,004 20,006 129,097 71,999 29,892 43,744 12,879 1,889 1,877 \$10,000 under \$1,000 1,000	Insurance Agente Brokers and Carulas									
Adjusted gross income, tesl. 186,870 188,428 3,211,549 2,882,616 1,387,117 1,546,470 1,844,267 424,272 111,067 2,901 1,0		189.488	191.047	3,264 727	2,860 241	1.386.093	1.525.871	1.844 267	424 27%	
Under \$2,000. under \$1,000. 20,006 20,006 129,097 71,999 29,892 43,744 12,879 1,897 55,000 under \$10,000. 314,265 142,264 179,449 120,113 18,77 \$10,000 under \$20,000 unde							1			
\$2,003 under \$1,000 under \$10,000 under \$100,000 und		•					1		53	
\$10,000 under \$20,345.	\$2,001 under \$1,000.	20,004	20,026	129,097	71,999	29,892	43,744	12,879	1,896	
\$20,000 under \$50,000. \$90,000 under \$100,000. \$100,000 under \$200,000. \$100,000 under \$200,0	\$5,000 under \$10,000.								18,774	
\$50,000 under \$100,000	\$20,700 under \$50,000								190,897	
\$500,000 under \$1,000,000 or more	\$50,000 under \$100,000								65,126	
\$1,000,000 or more	\$190,900 under \$590,609. \$506,900 under \$1,796,796.								33,648	
No adjusted group income	\$1,000,000 or more								2,292	
	No adjusted gross income	2,618	2,619	53,178	22,375	1,024	20,599	-	-	

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figure, are estimates based on ample, —money amounts are in that units it is not

(ALL LIGHTS ARE CELIIIIO	[All figure, are estimates based on sample, —money amounts are in the decision of the last							In one to	
Industry and size of adjusted gross income			Busines_	I .	the profit	Other income	Isaa income	In one tax	
	Returns	Businesses	receipt:		(e.s 1 ms)	or 1583		irealtz (2)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(2)	
FINANCE, INSURANCE, AND REAL ESTATEContinued									
Operators, Except Developers, and Lessors of Buildings									
With and without adjusted gross income, total	20,892	21,438	532,736	288,716	132,122	326,248	224,517	66,364	
Adjusted gross income, total	19,773	20,254	407,851 (*)	347 , 546 (*)	B,139	344,595	224,517	66,364	
\$2,000 under \$5,000	2,094 5,914	2,228 5,916	18,558 53,365	7,545 43,206	1,838 1,790	6,544 46,301	1,678 23,301	263 3,880	
\$10,000 under \$20,000. \$20,000 under \$50,000.	5,805 3,163	6,018 3,216	84,066 107,779	81,590 89,829	12,197 12,711	85,168 78,529	49,434 63,304	8,863 14,357	
\$50,000 under \$100,000	625	677	63,280	41,785	1941	43,026	31,718	10,690	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	323 17	349 17	57,301 3,691	54,797 12,147	709 1317	54,071 12,471	39,353 7,680	18,546 4,692	
\$1,000,000 or more	10	11	1,718	14,344	153	14,464	8,049	5,073	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	*	
Lessors of Real Property Other Than Buildings						į.			
With and without adjusted gross income, total	24,203	24,251	55,335	423,380	111,193	441,782	304,305	87,706	
Adjusted gross income, total	23,804	23,849	54,094 (*)	431,486 (*)		449,327 (*)	304,305	87,706 (*)	
\$2,000 under \$5,000 \$5,000 under \$10,000.	4,061 4,240	4,061 4,240	10,626 9,307	15,496 33,976	(*) 118 831	17,110 33,845	4,083 16,859	601 2,663	
\$10,000 under \$20,000 \$20,000 under \$50,000	8,059 4,256	8,059 4,279	13,597 9,877	113,233 121,333	12,222	117,170 127,705	77,049 93,655	14,196 22,180	
\$50,000 under \$100,000	1,067	1,081	5,692	75,407	11,498	78,332	59,769	21,426	
\$100,000 under \$500,000 \$500,000 under \$1,000,000	340 6	346 6	2,594 171	54,652 4,084	1742	55,775 4,232	42,786 3,117	20,636	
\$1,000,000 or more	7	9	104	10,928	155	10,949	6,978	4,070	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
Agents, Brokers, and Managers						1			
With and without adjusted gross income, total	274,733	281,195	3,441,816	3,889,365	1,310,639	2,629,942	2,578,614	579,828	
Adjusted gross income, total	266,157 17,906	272,611 18,189	3,267,126 110,351	3,999,779 19,919	1,339,426	2,710,968	2,578,614 177	579,828 25	
\$2,000 under \$5,000. \$5,000 under \$10,000.	27,882	29,024	169,195	95,492	34,221	63,813	17,248 189,837	2,494 30,531	
\$10,000 under \$20,000	59,744 100,447	60,918 102,923	494,843 949,527	440,817 1,450,356	185,544 429,350	263,906 1,040,550	896,793	162,355	
\$20,000 under \$50,000. \$50,000 under \$100,000.	54,237 5,148	55,412 5,339	1,180,794 291,449	1,523,422	548,413 113,137	991,557	1,111,371 261,093	251,227 85,334	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	775	785 16	65,142 5,163	120,304 8,952	20,653	100,035	92,253 5,931	41,893 3,469	
\$1,000,300 or more.	5	5	662	6,077	13B	6,120	3,911	2,500	
No adjusted gross income	8,576	8,584	174,690	1110,414	128,787	181,026	-	-	
Subdividers and Developers With and without adjusted gross income, total	7,660	7,694	272,482	144,791	33,968	112,473	114,929	33,100	
Adjusted gross income, total	7,282	7,312	213,677	169,071	42,962	127,757	114,929	33,100	
Under \$2,000. \$2,000 under \$5,000.	2,925	2,925	52,626	17,930	7,174	10,758	7,900	1,237	
\$5,000 under \$10,000 \$10,000 under \$20,000.	()			25,983		20,636	15,173	2,723	
\$20,000 under \$50,000	1,774 1,889	1,774 1,899	25,941 65,133	60,428	6,211 15,486	45,549	43,654	10,312	
\$50,000 under \$100,000. \$100,000 under \$500,000.	536 151	546 159	43,218 26,570	35,069 23,315	8,612 5,528	26,589 17,811	27,748 17,056	9,216 7,503	
\$500,000 under \$1,000,000. \$1,000,000 or more.	5 2	7 2	141 48	3,300 3,046	133	3,352	1,597 1,801	907	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-		
Operative Builders With and without adjusted gross income, total	5,591	5,595	748,163	96,537	36,482	58,964	77,311	20,062	
Adjusted gross income, total	5,102	5,105	668,770	109,528	44,057	64,097	77,311	20,062	
Under \$2,000. \$2,000 under \$5,000.	1,381	1,381	114,742	7,331	12,010	7,852	1,796	276	
\$5,000 under \$10,000)							2,545	
\$10,000 under \$20,000\$20,000 under \$50,000	1,807 1,568	1,807 1,568	155,788 276,435	24,636 49,480	11,896 24,811	12,743 24,741	14,821 37,194	8,462	
\$50,900 under \$100,000. \$100,000 under \$500,000.	291 55	29 2 57	97,860 23,945	18,960 9,121	6,842 2,518	12,150 6,611	16,044 7,456	5,356 3,423	
\$500,000 under \$1,000,000. \$1,000,000 or more	-	-	-	-	-	-,	.,,		
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-		
Combinations of Real Estate, Insurance, Loans, and Law Offices With and without adjusted gross income, total	21,054	21,058	491,278	384,733	154,779	234,310	265,968	69,160	
Adjusted gross income, total	20,579	20,583	471,725	391,850	158,761	237,274	265,968	69,160	
Under \$2,000. \$2,000 under \$5,000.	(*)	(*)	(*) 19,406	(*) 8,911	(*) 5,751	(*) 3,552	1,556	219	
\$5,000 under \$10,000 \$10,000 under \$20,000.	2,392 4,258	4,258	65,223	35,274	15,026	20,224	13,479	2,088	
\$20,000 under \$50,000	6,396 5,533	6,396 5,533	131,834 166,374	94,880 164,512	34,091 71,543	62,142 94,755	55,533 123,244	10,108 29,399	
\$50,000 under \$100,000. \$100,000 under \$500,000.	1,006 140	1,006	71,215 13,650	64,505 19,869	27,108 5,200	37,997 14,741	53,184 16,100	18,207 7,355	
\$500,000 under \$1,000,000 \$1,000,000 or more.	4	4	229	2,571	173	2,398	2,079 793	1,278	
No adjusted gross income.	(*)	(*)	(*)	1,142	(*)	(*)	793		
	1 1 1	1 2 2		1 1 1				•	

Table 2.7-ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars] Number of -Adjusted gross income Income tax Taxable Net profit (less loss) after Industry and size of adjusted gross incomincome Ausinesses Total Returns receipts credits or loss (8) (4) (5) (6) (1) (2) (3) SERVICES With and without adjusted gross income, total..... 2,509,164 2,592,524 42,422,854 36,767,195 15.244.117 22,110,443 24.546.211 6,121,397 2,539,206 41,317,206 37,111,129 15,403,435 22,290,145 24,546,211 6,121,397 Adjusted gross income, total..... 2,458,606 \$2,000 under \$5,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 339 39,511 337,177 222,355 1,283,974 109,427 642,949 201,011 206,257 1.218.237 121.916 2.602 2,990,326 5,854,142 271,090 2,121,593 622,595 4.514,437 1,470,268 3,118,876 601.089 803, 109 9.601.900 10.938.773 2.847.256 8.237.887 6.885.074 1.244.691 416,585 430,865 13,564,585 12,390,723 6,013,663 6,596,594 9,117,092 2,150,232 \$50,000 under \$100,000..... 85,380 6,230,225 5,371,323 3,416,742 2,046,762 4,260,052 1,467,154 81,807 13 166 13 796 1 733 113 1 937 528 881 391 1 071 578 1 531 281 714 254 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. 11,806 260 121 61,758 154,534 297,482 142,855 287,554 65.564 246,460 102,475 110 1159,318 1179.702 50.558 53,318 1,105,648 1343.934 No adjusted gross income..... With and without adjusted gross income, total..... 7.824 8.085 270.756 62.084 11.752 50.442 47,383 11.922 238,751 74,347 47,383 11,922 Adjusted gross income, total..... 6.806 7.067 18.286 56,105 Under \$2,000.... der \$2,000.,000 under \$5,000.,000 under \$10,000.,000 under \$20,000.,000 under \$20,000.,000 under \$20,000. 4.320 4.320 103.984 16,267 5.694 10.486 7,651 1.154 1,758 1,976 58,486 25 140 6 868 18 284 16 084 2 816 49,191 16,016 10,997 \$50,000 under \$100,000. \$100,000 under \$50,000. \$500,000 under \$1,000,000. \$1,000,000 or more. 18,040 7,554 6,577 991 6.090 2.042 99 119 4,368 4,988 5,328 2,23I 3,326 955 1,536 33 1268 33 1346 1743 2 2.280 1.462 512 2.499 3.242 No adjusted gross income..... (*) (*) (*) (*) (*) (*) Tourist Courts and Motels With and without adjusted gross income, total..... 34,356 35,100 939,928 357,927 85,729 274,938 254,161 59,340 Adjusted gross income, total..... 381,218 101.831 281.802 254,161 31,078 31,600 840,388 59.340 4,449 18,668 54,291 5,202 20,624 34,425 Under \$2,000..... 4,757 4,75, 51,484 [†]751 1,648 5,535 7,156 9,348 3,534 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 5,535 98,386 3,530 4,491 7,156 156, 193 20.306 29.098 130,637 34,962 34,087 96,634 69,348 87,947 81,204 9,601 3,679 248,507 177,855 15,410 18,449 \$50,000 under \$100,000..... 71.063 37.975 12.410 25.645 28.437 9.018 5.70 675 20,912 9,774 1,737 \$100,000 under \$1,000,000. \$500,000 under \$1,000,000. \$1,000,000 or more... 129 4,458 1,060 4,330 No adjusted gross income..... 3,278 3,500 99,540 123,291 116,102 16,864 Trailer Parks end Camps With and without adjusted gross income, total..... 35 377 35.598 519.063 344.128 15.973 334.120 222,958 49 834 Adjusted gross income, total..... 32.827 33,045 470,092 358,142 29.229 334,496 222,958 49.834 Under \$2,000..... 4,447 4,447 33,515 5.110 1 792 5,852 5,668 18,520 67,496 19,604 73,056 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 67,699 13,705 4.707 9.091 9.091 30,298 9,848 9,915 3,432 132,374 112,688 133,162 94,494 120,650 85,581 72,425 15,250 16,942 14.129 \$50,000 under \$100,000..... 383 417 24,515 25,802 3,853 20,652 6,967 22,170 ,000 under \$500,000. ,000 under \$1,000,000. 72 7,548 11.658 9.084 4.447 72 425 2,186 203 1278 1,096 1,900 \$1,000,000 or more.... No adjusted gross income..... (*) (*) (*) (*) (*) (*) Other Lodging Places 72,328 With and without adjusted gross income, total..... 21,967 23,099 180,130 129,652 18,534 112,501 15,350 Adjusted gross income, total..... 163,791 131,158 20,788 111,755 72,328 20,696 21.828 15,350 Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 28,469 42,831 38,224 5,698 20,158 30,562 1,014 7,224 4,523 5,100 12,966 26,278 5,948 6,346 6,231 7,195 641 2,295 14,951 4,297 4,297 3.163 3.163 41.063 43,384 5.053 38.829 29,113 15,729 5,479 3,605 840 12,188 3,279 18,413 \$50,000 under \$100,000.... (*) (*) (*)(*) \$10,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. 181 30 30 328 5,032 5.139 4.119 1 930 No adjusted gross income..... (*) (*) (*) (*) (*) (*) Coin-operated Laundries and Dry Cleaning With and without adjusted gross income, total..... 27.809 29.894 535,384 265,471 47,288 221,158 160,952 31,906 Adjusted gross income, total..... 25.529 27,614 508,615 270,380 51,005 221,984 160,952 31,906 3,315 3,741 40,387 3,160 595 2,563 433 61 6,339 18,094 85,653 36.974 2,728 6.078 6.495 113.074 43,426 6.943 18,615 7,953 3,477 166,115 95,601 109,905 81,066 89,123 66,587 7,687 21.806 68,926 11.773 2,882 15,523 58,394 12,863 \$50,000 under \$100,000.... ¹433 7,477 185 6,276 10.133 10.595 2,463 159 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,900,000 or more. 1,509 3,449 1,549 34 30 4,596 232 4,365

(*)

(*)

(*)

(*)

(*)

Footnotes at end of table.

No adjusted gross income...,

(*)

(*)

(*)

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income tax Number of-Adjusted gross income Rusiness Industry and size of adjusted gross income Total income Returns or loss credits (3) (6) (8) SERVICES -- Continued Other Laundries and Dry Cleaning Plants 47.025 1,167,628 379.638 177,900 205.073 202.077 36,987 With and without adjusted gross income, total..... 46.316 Adjusted gross income, total..... 45,896 1,114,308 384.288 182,333 205,288 202,077 36,987 45,187 \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. 4,206 5.712 5,712 64,154 6,231 2,028 21,894 58,037 64,530 10,314 14,659 157,076 327,390 14,880 52,079 10 597 36,538 5 652 769 14,801 109,107 46,265 98,454 \$10,000 under \$20,000. \$20,000 under \$50,000. 12,070 12,302 164,472 101,345 16,955 2.327 2.349 150.568 60,456 33.588 27.523 45.412 9,867 \$50,000 under \$100,000..... 96 124 10,822 6,136 2,185 3,978 5,083 1,725 \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. (*)(*)No adjusted gross income..... (*) (*) (*) (*) (*) (*) Photographic Studios With and without adjusted gross income, total..... 40.384 40.810 404 314 413.575 73.461 346 158 261 461 53 418 Adjusted gross income, total..... 38,949 39,375 386,574 416,953 76.888 346.099 261,461 53,418 Under \$2,000..... 1458 3,730 3,730 23,989 3,142 3.597 14 22,595 77,735 4,484 12,720 6,522 19,216 7 444 1.111 38,605 10.477 79,745 14,768 14,910 201,902 40.651 163,889 131.323 23,704 3,051 3,051 74,006 80,472 16,558 64,851 60,381 13,547 \$50.000 under \$100.000..... 353 7.824 22,012 2,219 20,012 17,022 5.646 353 \$100,000 under \$500,000. \$500,000 under \$1,000,000. 47 47 6,958 8,111 7.450 5,703 2,666 969 616 \$1,000,000 or more.... No adjusted gross income..... (*) (*) (*) (*) (*) Beauty Shops 209,551 With and without adjusted gross income, total..... 210,946 1,873,997 1,759,208 464,337 1,316,534 1,026,962 185,353 Adjusted gross income, total..... 208,776 1,847,629 1,765,244 465,482 1,321,374 1,026,962 185,353 207,381 27,230 40,836 27,230 41,119 112,554 318,316 19.756 448 29,212 9.512 61 84,373 115,234 55,559 351,553 34,603 225,250 5.104 35,313 458,825 60,735 61,135 476,588 71,241 7,104 71.850 729.982 945,669 197,334 758,201 616,347 109,539 200,358 175,236 47,475 134,448 29,430 7,187 129,631 \$50,000 under \$100,000..... 13,410 211 231 9,077 14,666 1,291 12,808 4,519 3,524 3,508 3,058 1.387 \$100,000 under \$500,000. \$500,000 under \$1,000,000. 24 754 19 \$1,000,000 or more..... No adjusted gross income..... 16,036 1,145 14,840 2,170 2,170 26,368 Barber Shops With and without adjusted gross income, total..... 115,592 798.275 775.469 399 354 380 677 360.082 60.753 114,918 Adjusted gross income, total..... 399,603 360,082 112,599 113,273 779,387 776.218 381, 176 60,753 Under \$2,000..... 13,023 13,306 46,062 16,600 15,568 1.029 23 30,871 162,637 165,707 18,641 157,438 162,765 140,968 348,491 72,333 203,864 102,802 363,881 2.706 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 28,029 28,029 24,548 28,560 49.664 49,730 21,078 20,804 225,057 18,636 265,128 25,927 100.884 1,116 6,946 19,048 19,581 4,118 (*) (*) \$50,000 under \$100,000..... (*) (*)(*) \$100,000 under \$500,000. \$500,000 under \$1,000,000. (*) 890 1 889 850 523 \$1,000,000 or more..... (*) (*) (*) (*) (*)(*)Shoe Repair Shops, Shoe Shine Parlors, and Hat Cleaning Shops With and without adjusted gross income, total..... 17,199 193,988 104,316 60,126 44,644 53, 354 9.084 17.199 Adjusted gross income, total..... 44,644 9,084 192,722 104,479 60,289 53,354 16,916 16,916 18,648 29,850 77,799 1540 8 Under \$2,000..... 4,245 4,245 4,922 14,015 5,514 59 3,971 20,187 4,320 565 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 3,824 3,824 5.781 5,781 40,951 23,441 2,739 53,383 36.704 18,513 18,550 23,463 4,123 \$50,000 under \$100,000..... \$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more No adjusted gross income..... (*) (*) (*) (*) Funeral Service and Crematories With and without adjusted gross income, total..... 63.995 165.833 40.810 12,445 220,234 158,141 Adjusted gross income, total..... 222,987 160,661 64,230 165,833 40.810 11,776 11.947 669.317 Under \$2,000.... (*) 1,323 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 6.806 8.324 2,344 4,339 2,394 4,339 11,616 64.551 18.418 195,184 287,222 63,318 97,888 43,543 20,041 23,682 42,605 78,756 7.697 18,793 3.304 3.405 \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. 11,248 36,072 27,606 2,622 8,753 31,867 556 576 91.675 1,664 34 34 3,697

(*)

Footnotes at end of table.

No adjusted gross income.....

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimate	Number of—				usted gross in	A.Omio		Innome tay	
Industry and size of adjusted gross income			Business		Net profit	Other income	Taxable	Income tax after	
made of and size of adjusted gross income	Returns	Businesses	receipts	Total	(less loss)	or loss	income	credits	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
SERVICESContinued									
Other Personal Services						1			
With and without adjusted gross income, total	52,121	52,195	202,072	406,606	70,083	340,697	218,721	39,588	
Adjusted gross income, total	51,910	51,984	198,459	407,436	70,346	341,265	218,721	39,588	
Under \$2,000	8,419	8,419	11,472	7,910	4,834	3,072	183	12	
\$2,000 under \$5,000. \$5,000 under \$10,000.	10,891 16,443	10,891 16,443	43,589 53,682	39,187 127,944	18,211 17,814	21,002 111,919	9,185 65,023	1,343 10,564	
\$10,000 under \$20,000.	14,645	14,645	48,981	187,673	18,589	170,925	111,813	19,531	
\$20,000 under \$50,000	1,389	1,463	36,312	35,577	9,528	26,426	25,185	5,467	
\$50,000 under \$190,000 \$100,000 under \$500,000	(*)	(*)	4,250 (*)	7,697 (*)	1,258	6,586 (*)	6,124 (*)	2,111 (*)	
\$500.000 under \$1,000.000	- ' -	` ′ -	-	` _	-	` ' -	-	-	
\$1,000,000 or more	-	- 1	-	-	-	-	-	-	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
Advertising								1	
With and without adjusted gross income, total	19,178	19,229	494,849	274,694	96,162	184,084	174,392	41,365	
Adjusted gross income, total	18,468	18,519	487,413	275,792	98,394	182,776	174,392	41,365	
Under \$2,000	1 2225	2 225	27 600	7 060	4,581	3,675	1,280	107	
\$2,000 under \$5,000	3,325	3,325 4,516	37 ,5 99	7,959 32,622	14,315	19,923	11,665	197	
\$5,000 under \$10,000 \$10,000 under \$20,000	4,516 6,675	6,675	63,411 157,309	95,301	28,872	67,760	58,240	10,513	
\$20,000 under \$50,000	3,528	3,579	180,183	100,043	42,230	59,640	74,227	17,029	
\$50,000 under \$100,000	356 63	356 63	33,165 13,748	22,970 10,540	6,731 1,321	16,477 9,289	16,830 8,273	5,343 3,901	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	2	2	51	1,066	40	1,025	1,019	638	
\$1,000,000 or more	3	3	1,947	5,291	304	4,987	2,858	1,827	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
Services to Buildings									
With and without adjusted gross income, total	61,664	61,949	605,672	579,123	181,582	401,863	310,281	56,097	
Adjusted gross income, total	61,378	61,663	592,696	580,701	182,546	402,479	310,281	56,097	
Under \$2,000	5,163	5,163	19,747	7,386	4,038	3,426	27	4	
\$2,000 wedow \$5,000	9,527	9,669	65,876	34,068	17,463	16,949	6,154	911	
\$5,000 under \$10,000. \$10,000 under \$20,000.	19,182 25,610	19,325 25,610	136,033 268,111	142,512 342,393	42,902 89,985	101,832 253,830	61,064 201,975	9,603 35,710	
\$20,000 under \$50,000	1,777	1,777	76,628	45,993	23,065	23,190	34,135	7,545	
\$50,000 under \$100,000	110	110	20,316	7,105	4,744	2,360	5,899	1,855	
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000,000 or more	-	-	-	-	-	-	-	-	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	
Consulting Services									
With and without adjusted gross income, total	101,292	102,124	935,210	2,010,721	414,704	1,626,978	1,363,368	364,416	
Adjusted gross income, total	98,826	99,601	889,092	2,059,421	430,203	1,659,436	1,363,368	364,416	
Under \$2,000. \$2,000 under \$5,000.	4,164 6,671	4,164 6,671	10,648 50,852	4,354 25,461	3,083 13,456	1,272 12,938	6,653	1,017	
\$5,000 under \$10,000	17,748	18,032	123,623	131,237	46,668	90,691	51,112	8,127	
\$10,000 under \$20,000 \$20,000 under \$50,000	34,658 30,256	34,867 30,493	247,930 299,712	514,389 879,672	105,019 170,388	418,647 720,248	307,095 623,833	56,668 144,202	
\$50,000 under \$100,000	4,160	4,200	100,802	274,616	61,695	215,344	204,714	69,595	
\$100 000	1,123	1,128	47,048	186,043	26,460	160,081	136,707	64,643	
\$500,000 under \$1,000,000 \$1,000,000 or more.	38	38	5,127 3,350	23,692 19,957	1,205 2,229	22,489 17,726	16,881 16,352	9,925	
No adjusted gross income	2,466	2,523	46,118	148,700	115,499	132,458			
to admined \$1000 theolies.			11,020	,	,	,			
Other Business Services									
With and without adjusted gross income, total	190,215	193,434	1,907,680	2,364,237	496,604	1,904,999	1,518,325	339,977	
Adjusted gross income, total	186,456	189,624	1,808,227	2,402,414	520,673	1,918,754	1,518,325	339,977	
Under \$2,000	14,650	14,792	86,779	17,040	5,980 41,977	11,998 54,720	391	55 3,186	
\$2,000 under \$5,000	26,623 47,637	26,906 49,618	148,329 358,197	95,404 360,663	98,025	269,705	21,686 175,866	28,221	
\$10,990 under \$20,990. \$20,990 under \$50,990.	70,309	70,875	559,331	995,585 679,351	175,499	836,144	622,267 500,739	112,662	
\$50,000 under \$100,000	24,621	24,765	504,996 107,458	137,175	161,841 26,957	527,481 111,640	107,683	113,475 36,340	
\$100,000 under \$500,000	491	500	34,408	80,833	9,577	71,506	60,883	28,530	
\$500,000 under \$1,000,000. \$1,000,000 or more.	19 11	19 11	3,161 5,568	12,801 23,562	1,420	13,416	10,416 18,394	6,235	
No adjusted gross income	3,759	3,810	99,453	138,177	124,069	113,755	10,354	11,000	
	3,737	3,010	,,,,,,,,	30,177	.4,009	13,733			
Top and Body Repair Shops									
With and without adjusted gross income, total	28,552	28,552	1,039,847	240,370	138,304	104,132	129,724	23,825	
Adjusted gross income, total	27,415	27,415	994,040	245,876	144,137	103,803	129,724	23,825	
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$1,000	5,094 9,789	5,094 9,789	124,498 251,599	19,454 70,170	13,523 28,416	5,928 42,045	2,286 28,898	4,583	
\$10,000 under \$20,000. \$20,000 under \$50,000.	9,151	9,151	421,703	117,290 31,721	70,750	48,155	69,758 25,177	12,044 5,610	
\$50,000 under \$100,000.	1,173	1,173	147,549	(*)	25,961	5,911	(*)	(*)	
\$100,000 under \$500,700		(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$590,000 under \$1,000,000\$1,000,000 or more	-	-	1 -			-]		
No adjusted gross income	l.	(*)	(*)	(*)	(*)	(*)	[[
	1 (7)	1 (7)	1 (7)	1 (")	1 17	1 (2)		,	

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

		Number of—		Adji	sted gross in	come	Taxable	Income tax
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	income	after credits
	(1)	(2)	(3)	(4)	(5)	(e)	(7)	(8)
SERVICESContinued								
General Repair Shops With and without adjusted gross income, total	87,409	87,503	1,858,249	637,223	294,470	346,397	343,194	63,
usted gross income, total	83,618	83,690	1,779,580	646,788	302,835	347,599	343,194	63,
nder \$2 000	10,844	10,844	109,510	11,635	3,443	8,209	-	
2,000 under \$5,000	23,461 25,881	23,461 25,881	324,252 486,868	82,889 192,742	50,860 79,406	32,643 115,138	12,186 88,647	13,
10 000 under \$20 000	20,122	20,172	584,972	264,545	118,764	146,413	166,936	29
20,000 under \$50,000	3,133 173	3,155	254,792 19,080	83,834 10,575	48,008	36,264	65,371 9,513	14.
50,000 under \$100,000	(*)	(*)	(*)	(*)	2,374	8,341 (*)	(*)	(*)
1,000,000 or more.	-			_	-	-	-	
adjusted gross income	3,791	3,813	78,669	¹ 9,565	18,365	¹1,202	-	
ming Paint and Other Papain Chang								
Tire, Paint, and Other Repair Shops With and without adjusted gross income, total	18,245	18,378	621,854	173,340	109,296	65,175	101,717	19
usted gross income, total	18,109	18,176	613,670	173,958	109,691	65,398	101,717	19
nder \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	ĺ
2,000 under \$5,000	4,247 6,460	4,247 6,460	72,228 146,790	15,658 48,219	12,254 27,550	3,406 21,533	2,508 23,889	
0,000 under \$20,000.	5,048 1,322	5,115 1,322	200,164 139,993	68,583 35,245	40,084 26,291	28,663 9,029	43,706 27,474	
20,000 under \$100,000		'			1	1		
100 000 under \$500 000	65	65	14,302	5,077	2,205	2,897	4,137]
500,000 under \$1,000,000.	-	-	-		-	-	-	
adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Other Automobile Services, Except Repair								
With and without adjusted gross income, total	27,381	28,689	565,366	325,400	51,495	279,380	206,318	4:
sted gross income, total	26,924	28,232	533,292	332,144	53,150	284,308	206,318	4
der \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	
2,000 under \$5,000	3,133 9,002	3,250 9,211	51,725 142,690	10,232 68,495	1,909 16,366	9,088 53,361	955 32,842	
10,000 under \$20,000	9,890 2,653	10,206	154,526 131,866	138,312 72,789	13,106 16,659	127,107 57,380	86,905 54,970	15
50 000 under \$100 000	390	391	27,527	26,252	4,153	22,221	20,262	
100,000 under \$500,000.	76	78 2	6,853	10,901	449 120	10,486	8,961 1,183	"
1,000,000 or more	2	1	67 49	1,581 1,125	7	1,118	240	
adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Radio and TV Repair Shops								
With and without adjusted gross income, total	45,101	45,167	524,843	396,121	114,559	283,547	212,768	3
usted gross income, totalnder \$2,000	44,123 3,539	44,189 3,539	512,821 20,111	398,994 3,214	116,588	284,303	212,768	,
2 000 under \$5 000	7,479	7,479	82,560	25,333	13,705	11,682	2,987	
5,000 under \$10,000. 10,000 under \$20,000.	15,621 15,974	15,621 16,040	167,570 194,791	119,602 213,511	32,182 52,351	87,954 162,317	50,717 132,252	2
20,000 under \$50,000	1,498	1,498	45,006	36,599	15,104	21,631	26,160	
50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*) (*)	(*
000,000 under \$1,000,000	-	_	_	_	-	-	-	
adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	_	
Reupholstery and Furniture Repair With and without adjusted gross income, total	20.027	20.027	365 093	210 179	72.069	160 338	109 297	19
usted gross income, total	29,027 27,985	29,027 27,985	365,083 356,313	210,178 211,345	73,068	140,328	108,287 108,287	1
nder \$2,000	2,525	2,525	24,233	3,229	1,377	1,643	77	-
2,000 under \$5,000	7,712 10,039	7,712 10,039	62,007 138,575	25,746 76,124	14,891 29,610	11,916 48,130	4,272 34,891	
10,000 under \$20,000	7,313	7,313	88,042	95,018	19,826	75,941	60,168	11
20,000 under \$50,000	394	394	42,010	10,967	7,754	3,214	8,646	(*
100.000 under \$500.000	(*)	(*)	(*)	(*)	(*)	(*)	(*) (*)	(*
500,000 under \$1,000,000.	-		_	-		-	-	
adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)		
		1						
Other Repair Services, Except Automobile With and without adjusted gross income, total	111,512	111,731	1,175,167	955,285	286,050	677,059	533,803	91
usted gross income, total	110,842	111,731	1,165,806	959,182	287,597	679,408	533,803	91
nder \$2,000	9,849	9,849	63,046	10,674	4,258	6,481	234	
2,000 under \$5,000	25,210 35,652	25,210 35,652	188,832 361,888	86,656 270,748	38,816 95,330	48,285 176,759	14,247 128,661	2
7,000 under \$20,000.	35,787	35,996	399,211	474,045	105,343	373,688	298,760	5
50.000 under \$100.000	4,145	4,155	127,185	104,139	37,757	67,256	81,004	1
100.000 under \$500.000	(*)	(*)	23,191	11,012	5,457	5,660	9,237 (*)	(*
500,000 under \$1,000,000. \$1,000,000 or more.		-	-	-			-	
adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	_	ł

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Numbe	r of-		Adju	sted gross inc	ome	Toyoki	Income tax
Industry and size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit	Other income or loss	Taxable income	after credits
	(1)	(2)	(3)	(4)	(less loss)	(6)	(7)	(8)
SERVICESContinued	(1)	(2)		(7)	(5)	(0)	(,,	(0)
Motion Picture Production, Distribution, and								
Related Services	5 404	5 / 00	16 577	90.017	16 076	72 640	54 034	1/ 20/
With and without adjusted gross income, total		5,488	76,577 75,915	89,017 93,200	16,974 20,249	73,648 74,557	56,934 56,934	14,384 14,384
Adjusted gross income, total		2,440	,,,,,,	75,200	20,247	74,557	30,754	14,504
\$2.000 under \$5.000.	2,186	2,186	23,981	12,987	5,346	8,545	5,129	912
\$5,000 under \$10,000. \$10,000 under \$20,000.	2,151	2,151	17,742	31,546	3,537	28,340	18,641	3,481
\$20,000 under \$50,000		930	25,324 5,680	28,329 9,729	7,845 2,510	20,740 7,330	20,300 7,368	4,683 2,641
\$50,000 under \$100,000 \$100,000 under \$500,000	. 41	41	3,098	7,682	1,091	6,595	4,611 885	2,164 503
\$500,000 under \$1,000,000. \$1,000,000 or more.	2		90	1,111 1,816	1 109	1,083 1,924	- 003	
No adjusted gross income	. (*)	(*)	(*)	(*)	(*)	(*)	-	-
Theatrical Producers, Bands, Orchestras, and Entertainers								
With and without adjusted gross income, total	70,546	71,338	456,097	744,413	109,273	648,707	466,378	111,775
Adjusted gross income, total		69,574	424,527	754,056	114,688	652,849	466,378	111,775
Under \$2,000	9,694	9,836 11,044	50,856 51,699	9,610 37,251	482 10,833	10,556 26,621	7,242	1,060
\$2,000 under \$5,000	. 22,802	23,228	93,711	168,178	27,939	143,671 235,566	88,267 165,041	14,550 30,069
\$10,000 under \$20,000. \$20,000 under \$50,000.	18,525 5,800	18,642 5,845	96,053 54,935	258,555 164,981	28,046 11,815	155,746	119,880	27,375
\$50,000 under \$100,000	708	720 227	30,025	46,364 39,354	9,216 12,536	37,733 27,013	34,635 29,151	11,704 13,692
\$100,000 under \$500,000 \$500,000 under \$1,000,000	. 19	21	27,136 5,096	12,295	3,025	9,268	8,397	4,895
\$1,000,000 or more	. 11	(*)	15,016 (*)	17,468	10,796	6,675 (*)	13,757	8,429
No adjusted gross income	. (.)	(")	(")	()	()	()		
Other Amusement and Recreation Services								
With and without adjusted gross income, total		106,357	1,041,835	1,589,568	148,359 119,194	1,661,409	1,092,140	296,433 296,433
Adjusted gross income, total		102,188 8,294	973,063 36,576	1,647,252 9,470	13,220	1,688,689	1,092,140	290,433
\$2,000 under \$5,000. \$5,000 under \$10,000.	. 14.833	15,138 30,079	93,354 199,192	51,279 230,148	1373	52,669 242,503	14,686 107,706	2,285 17,247
\$3,000 under \$10,000 \$10,000 under \$50,000 \$20,000 under \$50,000	33,828	33,970	245,089	473,445	6,634	474,507	302,936	54,765
AEO 000 do A100 000	2 276	11,306	227,092 73,479	317,301 156,808	16,360 12,745	305,410 160,655	233,098 119,099	53,235 41,092
\$100,000 under \$500,000	. 950	967	51,813	166,292	17,985	185,567	118,494	56,938
\$500,000 under \$1,000,000 \$1,000,000 or more.	66	74 59	14,025 32,443	47,201 195,308	¹ 3,367 ¹ 6,953	50,655 202,255	30,471 165,546	18,051 52,806
No adjusted gross income	1	4,169	68,772	¹ 57,684	1 29,165	27,280	-	-
Offices of Physicians and Surgeons								
With and without adjusted gross income, total		156,309 155,491	7,949,557	6,520,050 6,535,131	4,759,087 4,744,841	1,923,621 1,952,498	5,012,827 5,012,827	1,593,265
Adjusted gross income, total					6,246	·		
\$2,000 under \$5,000	5 744	2,488	21,235	8,008 44,255	14,368	1,862 31,554	1,314 17,191	194 2,740
\$10,000 under \$20,000 \$20,000 under \$50,000	22,608	22,618	364,940	342,498 2,619,367	164,783 1,851,674	192,275 844,122	218,261 1,941,877	40,629 489,181
\$20,000 under \$30,000. \$50,000 under \$100,000.		1	3,250,852	2,742,150	2,135,835	666,252	2,189,655	761,070
\$100.000 under \$500.000	5,693		875,958 9,140	761,137 10,839	567,161 4,338	203,474 6,513	631,565 6,301	291,512 3,709
\$500,000 under \$1,000,000. \$1,000,000 or more	6		707	6,877	436	6,446	6,663	4,230
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Offices of Dentists and Dental Surgeons								
With and without adjusted gross income, total	84,975	85,329	4,221,305	2,346,248	2,045,253	356,083	1,717,143	442,720
Adjusted gross income, total	1 7	84,640	4,203,803	2,349,603	2,040,403	364,250	1,717,143	442,720
Under \$2,000. \$2,000 under \$5,000.	1,880		26,091 28,765	2,104 9,604	1,705 8,373	402 1,230	1,783	274
\$5,000 under \$10,000. \$10,000 under \$20,000.	5,853	5,855	89,727 533,182	44,745 275,232	29,302 225,706	15,582 56,176	24,499 176,777	3,559 32,268
\$20,000 under \$50,000	48,425		2,694,605	1,498,875	1,328,208	207,771	1,099,008	260,558
\$50,000 under \$100,000. \$100,000 under \$500,000.	7,360		752,557 75,837	464,757 52,910	408,181 38,696	67,157 14,789	370,062 44,040	125,525 19,984
\$500,000 under \$1,000,000. \$1,000,000 or more	2		3,039	1,376	232	1,143	974	552
No adjusted gross income.	1	(*)	(*)	(*)	(*)	(*)	_	_
						1		
Offices of Chiropractors	21.722	1/ 000	2/7 252	100 252	101 005	50.000	119 101	26 /11
With and without adjusted gross income, total	1	14,938	267,357 265,613	188,253 188,915	131,225	59,920 60,118	118,104	24,412
Under \$2,000)		· ·			2,093	751	80
\$2,000 under \$5,000. \$5,000 under \$10,000.	} 2,34/	2,547 4,082	11,192 38,487	6,421 30,486	4,348 11,893	18,640	13,345	2,144
\$10,000 under \$20,000	. 5,985	6,118	120,143	84,616	60,301	25,564	52,434	9,541
\$20,000 under \$50,000 \$50,000 under \$100,000	1 '	1	9,799	58,838 8,073	48,813 6,185	11,399 2,090	44,432 6,767	2,177
\$100,000 under \$500,000. \$500,000 under \$1,000,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$300,000 under \$1,000,000. \$1,000,000 or more		-		:	:	-	-] -
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)		-

Table 2.7-ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars Number of-Adjusted gross income Taxable Aucineco Industry and size of adjusted gross income Net profit (less loss) after Returns Businesses receipts credits or loss (1) (2) (6) SERVICES -- Continued Sanatorie, end Convalescent and Rest Homes With and without adjusted gross income, total..... 13,190 13,425 625.606 115,112 63,325 53,533 77.216 18.850 Adjusted gross income, total..... 12,246 12,464 566,753 122,553 67,156 57.140 77,216 18.850 Under \$2,000..... 63,664 \$2,000 under \$5,000. \$5,000 under \$10,000. 11.053 5,132 10,236 15,099 10,615 19,773 2.316 2.316 49.449 17.815 7.735 1.845 \$10,000 under \$20,000. \$20,000 under \$50,000. 159.045 33,509 3,465 5,735 1.019 155,665 29,111 20,880 23,006 8.292 \$50.000 under \$100.000.... 66,253 238 292 15.315 8.320 7.020 12.303 4.106 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. 44.264 55 4.03 2,921 No adjusted gross income..... (*) (*) (*) (*) (*) Registered and Practical Nurses With and without adjusted gross income, total..... 63,617 63,617 266,331 515.957 220,766 300.651 Adjusted gross income, total..... 63.282 63.282 266.151 517 309 220 605 302 165 305.344 57.986 Under \$2,000..... 6,012 7,909 59,234 6,012 8,950 6,421 1,435 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 17.669 2.697 17,335 58,781 118,292 45,759 17,335 13,670 165,481 210,374 100,701 55,520 11,711 66,050 157,730 89,709 141,352 15,286 26,313 22, 367 22,367 14,908 64,908 2,533 64,696 54,016 48,582 10,639 \$50,000 under \$100,000..... 2,699 (*) 120 120 498 8,662 453 8,346 7,248 under \$1,000,000. \$1,000,000 or more.... No adjusted gross income..... (*) (*) Optometrists With and without adjusted gross income, total..... 230,526 56,083 14,206 14,256 698,319 314,261 254,806 66.817 Adjusted gross income, total..... 14,173 14,223 696,439 315,496 254,461 68,396 230,526 56,083 2.566 2 566 59 296 14 794 11 407 3,613 5,206 922 159,088 48,588 154.112 140,686 6.257 6.307 387.543 185.824 36.555 33,296 \$50,000 under \$100,000..... 78,274 561 561 36,241 30.065 6,893 30,625 10.688 46 12,238 6,103 4,097 2,048 5,421 2,537 \$1,000,000 or more..... No adjusted gross income..... (*) (*) (*) (*)Other Medical Services With and without adjusted gross income, total..... 267,518 396,401 145.567 258.351 Adjusted gross income, total..... 24 737 267 302 397 054 145 583 266 794 24 542 258.986 61 260 Under \$2,000..... (*) 3,114 (*) 9,625 (*) 4.407 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 3,114 8,566 5.344 2.266 330 35,446 136,109 171,385 18,707 84,733 126,588 4,824 9,232 29.076 13,325 23,062 96,046 3.138 4.824 83,591 118,812 105,473 5,924 6,041 70,013 29,376 \$50.000 under \$100.000..... 21 827 544 554 35.025 13,865 21 789 27 668 9 413 \$100,000 under \$500,000 \$500,000 under \$1,000,000 3,246 8,652 \$1,000,000 or more..... No adjusted gross income..... (*) (*) (*) Legal Services With and without adjusted gross income, total..... 129,570 3,461,592 2,572,275 129,786 3,542,691 1.838.762 1.753.824 720,966 Adjusted gross income, total..... 128,366 128,582 3,421,163 3,568,592 1,837,503 1,780,857 2,572,275 720,966 (*) (*) (*) 3,687 12,678 39,312 3,687 12,678 16.259 40.641 15.128 3,006 442 59,806 44,855 136,055 100,159 42,465 7,438 360,024 39,299 57,870 914.675 58,055 1,677,488 1,778,522 888.173 1.298.734 311,193 \$50,000 under \$100,000..... 737,972 322,518 11,370 11,380 731,060 421,683 325,450 590,401 203.249 \$100,000 under \$500,000. \$500,000 under \$1,000,000. 254,526 2,169 2,177 263,599 148,239 176,021 3,713 1,176 28 17,727 2,262 15.471 14.065 8.444 \$1,000,000 or more..... 4.231 No adjusted gross income..... (*) (*) (*) (*) (*) (*) Educational Services With and without adjusted gross income, total..... 443,563 1,218,586 128,060 1,112,550 763.798 156,793 99.590 101,203 Adjusted gross income, total..... 99,194 423,534 1,223,508 129,490 1,116,032 763,798 156,793 97,581 Under \$2,000..... 6.943 6.943 25,461 6.820 5,344 1,478 17 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. 50,565 177,697 556,303 16,215 31,340 44,198 14,145 23,481 14,428 23,765 60,211 93,615 36,864 152,688 10.921 1.523

38.590

13,635

(*)

701

82

39.083

14,178

(*)

711

82

74,818

21,923

2,563

(*)

195

371,122

45,997

12,193

1 773

1,038

(*)

520,467

348,610

41,718

11,471

1.702

1,034

(*)

267,452

35,654

9.507

1.470

26,778

4,773

(*)

74

63.314

59.876

11,875

4.338

875

Footnotes at end of table.

\$50,000 under \$100,000.....

\$100,000 under \$500,000. \$500,000 under \$1,000,000.

\$1,900,900 or more.....

No adjusted gross income.....

Table 2.7-ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME-Continued

[All figure. are estimate	Number				sted gross inc	: me	fra i	Income tax
Industry and size of adjusted gross incom-			Pusines. receipts	Total	Net profit	Other income	Taxable income	after credits
	Returns	Businesses			(leas luss)	or loss	(a)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICESContinued								
Engineering Services Witt and without adjusted gross income, total	43,973	44,415	714.897	805,129	248,911	566,299	548,666	129,484
djusted gross income, total	41.994	42,153	692,402	816,339	251,575	574,393	548,666	129,48
U-4 1 300	,		22 565	10.561	-			
001er \$2,000 under \$5,000. \$2,000 under \$5,000.	3,173	3,173	33,565 53,037	10,561 33,460	7,337 13,022	3,686 22,881	1,683 12,393	1,91
410 000 400 000	4,418 19,595	4,418 19,661	185,535	292,917	72,766	221,986	181,225	33,00
\$20,000 under \$50,000	13,470	13,542	295,790	368,622	114,519	258,037	263,906	59,53
\$50,000 under \$100,000. \$100,000 under \$500,000.	1,121 210	1,141 211	78,958 39,936	74,528 31,817	30,868 11,499	44,422 20,513	59,384 26,104	20,39 12,06
\$100,000 under \$200,000. \$1,000,000 or more.	7	7	5,581	4,434	1,564	2,868	3,971	2,32
si,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-	
o dajan ved green and and and and and and and and and an	, .	, ,						
Architectural Services								
With and without adjusted gross income, total	20,747	20,748	524,680	362,152	164,883	200,149	247,140	61,68
djusted gross income, total	20,098	20,098	504,709	369,534	164,819	207,596	247,140	61,68
#2 000 under \$5 000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000. \$10,000 under \$20,000.	4,069 9,000	4,069 9,000	54,846 121,578	29,521 131,644	16,146 38,602	13,402 94,424	11,710 79,022	1,90
\$20,000 under \$50,000	4,623	4,623	181,665	129,245	62,597	67,793	94,786	21,46
\$50,000 under \$100,000	693 151	693 151	92,504 42,416	45,981 24,420	28,705 14,359	17,622 10,124	37,762 19,969	12,67 9,42
\$500 000 under \$1 000,000	4	4	2,977	2,458	1,513	943	2,016	1,14
\$1,000,000 or more	1	1	4	1,164	1	1,163	831	55
o adjusted gross income	(*)	(*)	(*)	(*)	(*)	(^)	-	
Certified Public Accountants								
With and without adjusted gross income, total	19,902	19,902	499,004	478,462	225,548	259,460	338,835	83,53
djusted gross income, total	19,874	19,874	498,146	479,710	225,018	261,236	338,835	83,53
Under \$2,000. \$2,000 under \$5,000.	1,943	1,943	35,076	13,974	12,124	1,876	5,556	86
\$5,000 under \$10,000. \$10,000 under \$20,000.	7,521	7,521	112,216	115,053	49,587	67,922	74,589	13,86
\$20,000 under \$50,000	9,278	9,278	266,811	267,219	123,123	147,231	193,950	44,99
\$50,000 under \$100,000	1,006	1,006	71,187	65,960	34,137	32,668 10,877	50,569	17,30 6,11
\$100,000 under \$500,000 \$500,000 under \$1,000,000	125	125	12,719 137	16,819 685	6,023 24	662	13,530 641	39
\$1,000,000 or mure	-	-	-	-	-		-	
1. adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Other Accounting, Auditing, and Bookkeeping Services Vith and without adjusted gross income, total	124,843	125,339	717,419	1,707,502	336,222	1,394,121	1,087,381	220,22
Adjusted gross income, total	124,136	124,632	713,997	1,717,110	342,887	1,397,056	1,087,381	220,22
Under 27 00	4,959	4,959	19,470	5,393	4,624	773	165	2
	12,387 26,360	12,387 26,502	41,159 140,851	45,805 204,741	19,567 50,589	28,375 157,971	7,330 94,355	1,00
\$5,000 under \$1,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	58,375	58,575	238,823	848,878	124,855	734,584	531,594	96,94 90,74
\$50 10 under \$100 100	21,294	21,446	244,268	556,443 43,291	129,036	433,261	409,174 34,786	11,63
\$100,000 under \$500,300. \$500,000 under \$1,000,500.	76	78	4,941	11,874	1,628	10,263	9,696	4,67
\$1,000,000 or more	1 -	1 -	62	685	14	672	281	16
No addusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
Other Services								
with and without adjusted gross income, total	167,334	169,112	891,323	2,513,900	376,949	2,173,969	1,671,937	401,73
Adjusted gross income, total	165,468	167,246	884,404	2,527,431	384,948	2,179,416	1,671,937	401,73
Under \$2,000	13,589	13,589	32,106	16,363	6,415	10,215	75	1
\$2,000 under \$5,000. \$5,000 under \$10,000.	21,608 32,803	21,608 32,803	62,285 116,596	73,992 240,618	23,155 34,757	55,138 210,797	17,391 116,190	2,54
\$10,000 under \$20,000	59,250	60,035	251,924	850,954	97,603	765,427	553,451	102,59
\$20,000 under \$50,000	33,853 3,576	34,736	300,601 78,874	955,258 234,617	147,901 48,561	819,602 188,288	689,471 179,023	159,45
\$100,000 under \$500,000	763	782	37,394	125,725	22,975	103,610	91,866	43,60
\$500,000 under \$1,000,000. \$1,000,000 or more.	17	18	2,483 2,141	10,479 19,425	1,794 1,787	8,698 17,641	7,573 16,897	4,20
40 adjustei gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	
NATURE OF BUSINESS NOT ALLOCABLE With and without adjusted grass income, total	41,779	41,924	456,409	460,542	75,226	392,512	284,349	63,88
Adjusted gross income, total		40,290	430,469	473,910	83,211	396,017	284,349	63,88
Under \$2,000.	2.872	2,872	25,488	2,999	1595	3,590	-	
\$2,00 under \$5,000. \$5,000 under \$10,000.	6,250	6,250 12,620	50,069 131,219	21,203 90,521	7,487 20,856	13,720 71,103	3,750 40,972	6,4
\$10.000 under \$50.00.	13,664	13,664	127,954	183,208	29,226	156,550	111,205	19,99
\$20,000 under \$50,000. \$50,000 under \$100,00	, , , , , , , , , , , , , , , , , , , ,	4,162	66,992	111,843	14,359	98,456	81,467 28,864	18,31
\$100, 00 under \$100, 00. \$100, 00 under \$500,000. \$50,000 under \$1,000,000.	134	579 135	24,207 5,865	38,140 20,745	9,696 2,367	28,673 18,487	14,447	6,63
	8	8	170	5,251	1185	5,438	3,644	2,24
\$1,000,000 under \$1,000,000		-	-	-	1 -	-	-	

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Nogative amount.

NOTE: Because of high sampling variability, not all industries are shown separately; however, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 2.8—SOURCE OF INCOME, BY INDUSTRY [All figures are estimates based on samples—money amounts are in thousands of dollars]

										Bt	ısin	ess R	etu	rns	:/19	71 •	Pr	oprie	tor	ship	S								
Payments to self- employed	retirement plans	(16)	398,554	54,190	47,608	4,423	4,695	301	1,199	984 55 466 140	3,854	96 8 9,689,E	63	685'6	2,371	006 1,104 9€8	804 556	1,172	353	310	4,244	287	358 958 901	334	252	5. 10	4 C C C C C C C C C C C C C C C C C C C	55 954 178	
Other income (less		(15)	506,450	188,335	175,365	² 3,103	1,637	2,662	0,811	2,668 21,22 21,153 2,724	214,859	234 65t 215,424	999	21,474	1,385	21,342 1,208 4,501	1,577	3,940	1,267	7,984 29,510	11,350	242 318	2,447	2,756	122	4.76	247	1,028 2,492 2,112	-
Royalties (net income	less loss)	(14)	417,749	251,806	248,361	9,372	3,587	234	1,168	224 - 532 1,212	115,392	105 240 117,687	906	4,367	2,198	232	212	2508 506	13	2,099	5,463	1,414	142	2,416	1 4 4	* n	26.4	10 174 842 64	-
Rents (net income	less loss)	(13)	855,571	c37,256	635,113	29,349	2,450	1,006	128	2,161 1,504 1,504	11,824	404 280 10,328	2	45,263	14,306	1,335	2682	739	689	2,320	12,438	1,525	83 83 83 83	1,307	2,826	·311	2,141	137 2435 1,815 321	_
Pensions and annuities	(taxable)	(12)	862,326	250,659	242,408	30,250	5,024	2,488	2,674	3,431 1,806 1,330	14,394	84 1 13,953	361	21,343	2,960	95 1,934 5,057	2,766	3,335	766	1,535	15,137	1,121	156	2,955	980	120	535	607 1,898 5,821	
Net gain (less loss) from sales	of capital assets	(11)	4,764,643	2,296,250	2,171,230	172,545	61,245	7,450	96,490	7,918 427 12,187 12,560	355,427	4,035 2,796 342,787	7,135	138,284	77,906	6,204	7,371	18,996	3,109	28,065 12,318	63,442	4,456	4,212	12,455	3,761	503	2,579	3,377 1,800 10,225 1,286	
Interest f		(10)	5,352,010	1,986,127	1,899,823	166,337	31,087	10,009	30,135	21,752 313 10,299 15,192	186,715	3,720 1,666 176,328	5,525	258,454	72,558	4,667 26,516 25,398	18,305	42,186 5,671	4,749	26,299	44,166	5,892	9,834	18,064	2,991	1,444	12,059	2,433 5,391 12,364 18,964	-
Dividends in adjusted gross	income	(6)	3,202,740	1,117,692	1,043,512	148,985	50,824	3,522	52,469	5,491 1,269 19,335 6,097	393,417	1,604	3,581	40,792	16,201	4,364	3,026	2,794	25.4	2,798	45,340	1,540	2,312	15,491	3,253	2,430	2,156	2,178 919 6,438 1,074	-
Wages and 1.		(8)	48,561,517	15,593,135			624,292		400,335	234,266 3,249 102,339 197,841	609,230	22,067 4,273 563,263	20,133	2,45,176	340,855	46,231 208,123 300,208	209,178	543,086	21,306	327,055	970,507	20,174	48,066 138,117 21,755	186,356	6,628	3,551	60,201	31,724 21,434 194,644 25,648	-
Partnership and Small Business Corporation		(7)	1,674,260 4	915,538 1					19,570	2,478 847 554 7,269	133,775	1,889 519 127,738	4,000	63,800	28,596	2,604	265	2,278	1,182	7,421	21,493	1,714	1,212	2484	136	520	1,161	175 1,105 1,854 1,854	-
	Amount ((9)	ı	1,977,512	1,954,285	137,535	89,395	8,514	59,663	2,328 2,328 12,692 11,509	950,10	219 2500 56,796	2,452	42,297	12,345	2992 7,021 6,264	2,682	13,935	882	8,124 26,33	30,215	1,894	2,165	120,11	2,149	2,787	3,598	171 1,344 5,605	-
Net profit (less loss) from proprietorships in other industries	Number of businesses	(5)	,	(1)	(1)	22,492	19,379	4,346	14,139	7,855	(î.)	221 221 22,681	7::7	(T)	17,585	3,401	7,544	25,826	1,571	16,821	(1)	2,805	10,002	5,640	304	495	1,578 3,036	804 465 3,721 418	-
	Amount bi	(7)	34,450,038	2,919,159	2,417,714	125,006	2106,062 291,646	51,151	238,922	192,246 10 16,349 58,924	217,795	6,932	8,560	3, 499, 509	680,370	69,762 370,019 388,40#	252,748	660,617 660,617 122,562	35,059	344,234	745,295	48,572	43,998 132,121 28,976	136,047	29,243	9,816	59,108 95,121	10,441 18,019 102,429 5,825	-
Net profit (less loss)	Number of businesses	(3)	9,744,640 34	3,126,160	2,941,447				43,305	58,467 1,456 12,196 35,209	58,563	3, 433 1,119 49,893	3,508	735,846		12,020 62,153 103,197	45,827	182,437	13,130	43,385	186,019	9,378	7,897 44,441 5,712	30,528	1,342	1,458	20,446	3,848 4,358 28,435 3,310	_
Adjusted gross income	(less Madeficit) by	(2)	99,105,217 9	27,616,531 3			757,671	161,097	620,920	470,113 8,143 175,334 312,738	1,828,315	1,718,808	53,444	6,575,646	1,240,286	124,599	493,529	1,287,532	135,537	754,906	1,993,384	91,955	106,186 308,006 57,680	384,255	40,514 14,677 113,166	21,144	128,821	51,735 52,385 340,977 36,376	_
	returns	(1)	8,906,722 99	3,076,927 2		138,047	60,481		42,338	58,445 1,456 12,196 35,010		3,940	3,520	734,228		12,019 62,149 103,196	45,741	182,295	13,130	80,642	185,059	9,376	7,497	30,398	2,574 1,352 9,660	1,458	9,630	3,84t 4,35% 28,149 3,310	-
Arthurlut T	A+0 000001		All industries	Agriculture, forestry, and fishery	Parms Parms	Fruit, tree full, and vegetable farms	Animal Specialty forms.	Miscellaneous agricultural services	Offices of Veterinarians and animal mospicars Other animal husbandry services	Horticultural services. Hunting and trapping, and game propagation. Forestry Fishery.	Mining	Metal mining Coal mining Crude petroleum and natural gas	Quarrying and mining, not elsewhere classified	Contract construction	Building construction	neary construction; except carried general centractors not allocable	Electrical Work	Masonry, Stonework, and plastering Carpentering and flooring Roofing and sheet metal Work	Concrete work	Miscellaneous special trud contractors	Manufacturing	Food and kindred productsTextile mill products	Apparel and other textile products	Printing, publishing, and allied industries	Chemicals and allied products. Leather and leather products. Stone, clay, and glass products.	Primary metal industries	Fabricated metal products	Liectrical machinery, conjument, and supplies. Transportation equipment. Manufacturing, not elsewhere classified. Manufacturing not allocuble.	

Table 2.8-SOURCE OF INCOME, BY INDUSTRY-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of	Adjusted gross income	Net profit loss)	it (less	Net profit (less loss) from proprietorships in other industries		Partnership and Small Business Corporation	Wages and i	Dividends in adjusted gross	Interest (Net gain (less loss) from sales	Pensions and annuitles		Royalties (net income	Other income (less	Payments to self- employed
	recurring	(less deficit)	Number of businesses	Amount	Number of businesses	Amount	net profit (less loss)		income			(taxable)	less loss)	loss)		retirement plans
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(01)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services.	297,896	2,625,598	300,158	995,258	(1)	43,842	26,256	1,339,574	45,596	88,590	83,601	14,461	8,862	2,866	2,268	4,623
Taxicabs. Other local transportation Trucking, local and long distance.	30,707 19,478 203,034	202,937 176,963 1,639,480	30,707 19,761 204,213	58,534 56,500	3,516 9,398 39,487	5,732 13,575 13,615	2,182 17,381	125,873 89,e74 818,857	1,127	7,071 6,921 41,853	2,414 487 38,143	1,270 936 8,211	361	1,459	1,712	283 456 2,614
Public warehousing and motor freight terminals Water transportation.	2,921	24,162 126,019	2,425	10,246	1,195	530	416	12,410	1,462	3,689	1,800	264 259	88	172	21,688	9
Air transportation. Pipeline transportation.	5,537	89,298	5,537	8,718	1,535	(*)	21,773	52,745	14,519	4,158	14,347	746	2864	(*)	23,187	283
Arrangement of transportation, except travel agencies. Travel agencies	2,263	31,079	1,712	12,164 24,997 6,399	1,098	8,293	382 4,198 218	12,291 39,449	1,976	1,956 5,419 1,061	2,013 1,836 525	230 812	65 2856 858	23.	1,154	3 289 71
Communication	2,335	43,864 176,244	2,454	1-,664	636	25,018	165	18,535	2,367	1,919	3,271	26	449	403	2687	198
Wholesale trade	315,722	4,010,635	318,674	1,956,815	(1)	67,849	8,74	1,524,249	116,940	207,569	125,716	21,360	23,665	5,356	10,947	24,753
Motor vehicles and automotive equipment. Prugs, chemicals, and allied products. Place goods, notions, and apperel Coperation and related products from product was materials.	19,395 15,886 14,208 37,605	259,216 185,265 203,126 439,650		138,597 33,875 112,815 268,470 72,996	2,243	2,936 16,380 6,132 261 2.751	2,730 2,181 2,155 2,332 7,288	94,247 124,923 66,826 129,636	5,111 3,520 4,368 9,762	10,873 4,962 9,863 26,421 10,394	5,496 4,230 2,158 14,676 11,776	521 521	2,213 72 1,139 5,470 5,559	149 260 2 862 975	527 1,528 761 1,857 24,829	502 1,146 2,052 1,618 373
Electrical goods. Harbare, and plumbing and heating equipment. Machinery, equipment, and supplies. Alcoholic beverages. Lumber and construction materials.	8,307 6,926 26,916 2,735 8,262	116,572 109,964 364,897 52,121		54,623 61,512 182,239 31,111 62,575	1,198 817 6,970 713	3,603 3,570 5,209 2,372 3,669	1,058 93 7,767 1,539 642	40,531 33,773 138,305 10,562	4,054 4,219 11,128 1,153 4,084	9,334 5,865 19,691 1,370 5,436	2,483 3,559 12,579 2,999 2,977	362 192 479 41 1,812	1,754 375 281 900 1,870	2554 60 89 369	23,234 5169 516 516 2538	1,211 939 2,632 337 933
Wholesale trade, not elsewhere classified	120,581	1,436,357	121,258	655,536	19,538	34,217	17,566	570,706 239,588	39,311	77,321 26,914	45,219	8,586	5,956 22,535	2,394	10,665 2,443	7,981
Retail trade	1,704,453	16,322,168	1,764,016	5,923,487	(f.)	406,285	183,598	8,177,388	232,587	727,510	483,324	102,106	177,803	29,208	85,549	33,125
Building materials dealers Hardware stores Farm equipment dealers Automatic merchandising machine operators	15,771 19,309 11,209 10,060 22,067	213,632 233,124 115,448 125,914 251,236	15,436 19,440 11,272 10,061 22,207	111,538 138,358 62,381 3,587 34,011	5,372 3,282 5,997 5,371	9,222 7,808 3,816 9,154 9,773	2,494 1,939 1,892 600 4,071	56,676 46,517 23,046 103,670 185,023	2,973 7,397 2,797 2,202 3,575	14,296 17,954 9,153 3,679 9,002	11,771 7,173 8,920 3,512 4,099	20 727 933 774 3,172	4,387 8,208 3,029 2,639 1,676	1,008 253 317 39 115	728 2681 267 983 514	171 902 339 63 63
Direct selling establishments. Variety and other general merchandise stores. Grocery stores. Meat and fish markets. Fruit stores and vegetable markets.	367,874 52,073 155,601 11,584 8,341	3,521,702 490,201 1,196,696 103,856 39,035		127,922 193,678 616,907 64,895 17,962	67,788 15,057 32,047 2,304 1,037	100,747 25,555 36,267 22,667 21,389	32,475 11,609 9,618 2,381 706	3,145,965 184,270 369,456 24,926 17,717	24,171 9,297 13,356 1,526 1,526	70,961 32,277 71,323 8,148 2,702	37,610 18,260 38,154 2,053 2,065	25,918 2,154 5,227 -	8,215 12,401 29,977 2,570 594	4,455 2,725 2,289 116	18,846 5,919 14,447 70 21,249	2,387 741 2,145 212
Candy, nut, and confectionery stores Retal Dakerles Dairy products and other food stores Motor vehicle dealers First and and accommendations	10,297 13,709 10,523 43,652	70,452		31,140 71,012 46,086 233,683	1,274 2,415 9,196 4,181	3,509 6,873 11,034	30 2169 955 112,011	30,405 27,147 34,678 138,739 59,688	1,214 1,394 558 6,251	4,780 4,745 3,612 27,722 10,358	3,839 3,359 17,850	1,599 1,599 471 105	3,345	373	2189 277 1,971 3,300	193 254 254 355 390 754
Gasoline service stations	199,335	1,706,193	.,	995,759	30,617	41,485	9,533	551,095	8,958	54,419	20,292	5,346	19,272	1,425	11,841	5,184
Women's ready-to-west and accessory stores, ther apparel and accessory stores	23,441 32,859 24,079	291,601 412,561 283,488	23,798 33,205 24,297	110,001 203,857 143,181	5,058 5,841 4,575	23,173 22,886 9,281	5,735 5,141 6,638	118,743 120,923 95,474	7,379	18,434 28,479 19,895	6,653 18,005 8,679	1,535	3,502 3,946 4,321	1,572	439 306 ² 10,483	480 1,338 873
Home furnishings and equipment stores, except appliances.	23,139	251,383	23,211	97,746	3,863	11,093	1,955	121,751	5,106	11,596	8,150	2,705	21,246	2189	966	1,007
Orderion appliance, radio, W. sin mastr stores Shiting places Drinking places Trug and proprietary stores	37,361 178,889 93,323 21,998	370,092 1,418,204 696,540 394,021	37,919 184,889 95,247 22,218	181,512 628,336 335,802 299,539	5,607 34,876 11,717 2,467	9,912 50,018 12,508 4,826	3,576 15,451 5,318 1,634	120,813 575,925 254,268 45,634	7,233 15,433 4,847 8,839	20,128 58,696 36,979 22,565	11,894 66,134 31,103 6,391	998 6,149 4,860 523	6,593 12,403 10,813 4,249	432 1,630 478 1,091	4,121 3,912 3,729 3,023	1,431 2,119 1,157 2,787
Liquor stores Antique and secondand stores Sporting goods stores and bicycle shops Jewelry stores	23,568 49,232 27,548 15,175	316,674 453,913 277,857 182,165		180,029 43,179 81,417 104,559	6,776 10,378 3,594 1,731	11,501 19,581 7,317 2,824	5,205 18,003 2412 171	72,525 298,365 166,002 61,616	5,340 13,294 3,887 4,864	18,440 23,205 9,125 7,881	17,104 25,834 7,031 3,615	982 10,537 1,049 10	6,248 1,692 899 94 2,170	2,516	2,165 2,594 4,565 21,199	1,109 446 439 844
and ice dealers	12,814	142,117		1.56, 26.		4,498	crc.	119,20	070'7	10,222	7/017	Cirty	2/16		11111	4

Table 2.8—SOURCE OF INCOME, BY INDUSTRY—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Trichtor we	Number of	Adjusted gross income	Net profit	rofit (less loss)	Net profit (less loss) from proprietorships in other industries		Partnership and Small Business	Wages and	Dividends in adjusted	Interest	Net gain (less loss) from sales	Pensions end	Rents (net	Royalties (net income	Other income	Payments to self- employed
6 to on pilit	recurris	_	Number of businesses	Amount	Number of businesses	Amount	net profit (less loss)	2 2 3 3 4 3 5	income	,	of capital assets	(taxable)	less loss)	less loss)		retirement plans
forms from from to the forest	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Floritats Cigar Stores and stands Newstands Newstands Retail Trade, not cleewhere classified	18,325 2,626 3,244 135,263	174,255 21,846 29,129 1,496,408	18,464 2,768 3,248 136,962	75,750 15,135 17,353 347,596	3,606 168 67 29,886	13,227 564 21 80,328		64,710 4,251 9,446 855,523	3,096 83 875 39,634	8,736 1,252 1,880 75,711	4,719 573 344 65,941	1,189 141 100 18,399	2,181 455. 241 8,023	210 23 23 3,784	1,075 536 2668 10,169	540 81 57 3,205
Retail trade not allocable		170,257	19,354	38,868	5,423	14,365		95,479	2,463	7,063	5,579	1,055	9,013	951	1351	271
Wholesale and retail trade not allocable	31,184	298,051	31,802	77,515	5,206	5,614	3,903	174,814	6,235	16,185	13,348	3,749	863	189	1,424	01/.
Finance, insurance, and real estate	5	8,661,334		3,031,302	(1)	187,850	25,743	3,738,212	356,245	614,089	698,708	119,328	228,204	26,502	18,992	31,949
Banking Credit agencies other than banks	1,283	23,515	1,283 5,807	8,128	2,036	€2,073 €,886	2,772	7,699	2,480	2,522	21,572	787 366	1,131	1,235	25,331	399
Security brokers, dealers, and flotation companies.	17,121	284,770	17,132	61,413	2,977	1,986	5941	115,074	44,213	20,314	41,877	3,492	766	3,245	23,604	775
seminary and commodity exchanges, and silled services. Insurance spents, brokers, and service.	9,046	209,278	9,083	40,079	2,624	6,022	25,9411 16,605	71,556	28,652 77,869	17,167	48,763	3.870	273.	1,511	2,403	874
Operators, except developers, and lessors of buildings		288,716	21,438	232,122	7,381	9,434	28,883	194,845	39,117	34,741	72,851	1,050	211,854	1,235	29,238	520
Lessors of real property outer than culturies Agents, brokers, and managers Title abstract companies	274,733	3,289,365	281,195	1,310,639	47,092	91,582	212,746	1,773,481	109,140	297,140	310,164	285	228,671	200	14,241 637 637	12,007
Subdividers and developers		144,791	7,694	35,468	1,914	1,631	3,078	26,111	1,921	10,383	14,670	79	3,765	21	22,689	no.
Combinations of real estate, insurance, loans, and law offices.		384,733	21,058	154,779	4,727	4,514	3,006	127,732	16,927	34,111	30,960	1,390	5,977	2,711	1,982	2,133
	2,509,164	36,767,195	2,592,524	15,244,117	(1)	207,615		16,584,007	1,296,248	1,084,136	1,258,444	352,	41,364	74,330	170,140	263,249
Hotels Tourist courts and motels Trailor narks and caums	7,824	557,927 357,927	35,100	11,752 85,729	2,611 10,053 11,453	3,442	2000 5,698 7,527	21,176 137,849 214,936	6,862 13,811 8,659	9,309	15,821 51,951 39,084	3,115	21,832 4,666 2,133	955 955 244	25,655 23,287 2,038	284
Other lodging places				18,534	3,912	3,250		73,995	6,136	13,574	7,908		4,026	417	1,110	00
Coi-operated loundries and dry cleaning Other laundries and dry cleaning plants Photographic studios Heatty shops Heatty shops	27,809 46,316 40,384 209,551 114,918	265,471 379,638 413,575 1,759,208	29,894 47,025 40,810 210,946 115,592	47,288 177,900 73,461 464,337 399,354	10,578 5,527 3,729 42,595 14,218	32,577 8,131 8,677 80,552	1,249. 5,391 948 24,137 8,791	137,042 152,760 297,905 1,078,808 299,427	4,518 3,555 10,713 8,585 4,098	13,087 19,141 12,211 69,727 29,010	11,667 6,054 7,467 22,233 11,766	1,026	7,177 7,177 2941 7,918 6,653	323 36 2,040 434	1,515 4,327 8,755 2,845	318 318 1,021 1,687 1,053
Shoe repair shops, shoe shine parlors, and hat cleaning shops. Pureral service and crematories.	_			60,126 158,141 22,405	1,414	3,858.	1,007	32,114 29,078 38,534	4,465	11,023	860 4,389 1,148	1,048	756 1,894 2,420	112	21,545 2,779 195	139
other personal services		406,606		70,083	12,375	14,081		292,404	3,984	14,489	2,164	2,079	2,045	3	722	142
Advertising Jervices to buildings Consulting services Cher business services Antomobile narkine	1),178 61,664 101,292 190,215	274,694 579,123 2,010,721 2,364,237 45,693	19,229 61,949 102,124 193,434 4,131	96,162 181,582 414,704 496,604 9,281	1,935 8,825 13,241 40,442	343 938 13,918 71,117 72,99	2,895 1,308 236,131 16,549 2,657	134,483 377,835 1,123,852 1,517,550 24,579	15,106 2,696 157,462 67,371 1,855	11,533 8,953 128,953 101,052 2,811	3,207 173,061 97,619	D 14	24,887 1,833 1,833	7 27	2,008 2,884 2,501 2,501	215 215 5,673 1
Top and body repair shops General repair shops The, paint, and other repair shops Other automobile services, except repair		240,370 637,223 173,340 325,400		138,304 294,470 109,296 51,495	2,262 9,991 2,332 9,967	13,916 13,916 3,773 29,408	3,154 6,399 692 8,821	282,915 282,915 48,744 194,079	2,836 1,067 11,022	5,762 19,250 7,247 16,524	2,491 12,120 2,113 14,304	520 488 91 1,016	969 6,209 674 2,772	254 98 181	1,187 2,010 5,010 1,253	150 796 736 738
Radio and TV repair shops. except radio and TV Reuplaistery and Vuriture Popii. Other Propii services, except untomobile		396,121 221,018 210,178 955,285	45,167 24,743 29,027 111,731	114,559 71,480 73,068 286,050	3,329 3,094 2,143 17,191	4,373 2,211 10,112	132 593 1,762 2,989	256,241 133,597 119,203 583,988	1,893 2,015 4,898	12,478 10,831 8,364 40,410	1,036 2,530 3,867 11,114	5,969 1,937 1,246 9,802	1,660 1,112 942 8,859	41 43 1,094	322 224 675 3,193	881 935 209 1,902
Motion picture production, distribution, and related services		710,68			869	2479	- 2	25,794	19,429	7,132	4,046	5777	767	327	274	101
Theaters	3,566	41,190	3,650	11,659	625	2,736	1,770	17,517	1,643	2,152	2,448	17	1,742	ij	5213	115
inestrical producers, cannot care entertainers. Bowling alleys and billiard and pool parlors. Other amusement and recreation services	70,546 12,631 105,656	744,413 95,731 1,589,568	71,338 12,966 106,357	109,273 34,815 248,359	11,778 3,709 29,869	33,534 6,825 97,384	2,423	526,845 41,307 989,761	24,962 1,754 176,127	27,099 4,590 85,444	19,046 3,609 134,417	4,473 864 9,225	2849 1,800 8,459	3,047 572 9,129	8,127 237 19,061	1,895
Footnotes at end of table.	_	_			-		-	_		-	_			•		

Table 2.8—SOURCE OF INCOME, BY INDUSTRY—Continued

[All flyures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of	Adjusted Eross income	Net profit	t (less	Net profit (less loss) from proprietorships in other industries	_	Partnership and Small Business	Wages and	Dividends In adjusted	Interest	Net gain (less loss) from sales	Pensions and	Rents (net income	Royaltles (net income	Other	Payments to self- employed
	returns	(less dericit)	Number of businesses	Amount	Number of businesses	Amount	net profit (less loss)		income	1	of capital assets	(taxable)	less loss)	less loss)		retirement
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Cervices Continued																
Offices of physicians and surgeons	_		156,309	4,754,087	16,398	265,250	13,755	1,359,073	. 4	238,499	120,628	20,179	228,567	5,182	22,828	120,139
Offices of dentists and dental surgerns	34,475	2,340,248	35,329	2,045,253	8,353	218,191	25,300	200,449		93,193	34,453	4,175	2,205	1,464	6,355	48,639
Offices of osteopathic physicians	6,402	184,590	0,425	147,367	266 .	£3,675	3,252	19,975		10,435	4,061	1,349	872	26.5	126	3,424
Offices of chiropracturs	14,782	156,253	14,733	1.51,225	P. 1.	1.564	2121	39.5	1,020	715,0	191	1,361	1,132	565	1,5/0	102.2
HORDITCHTRI		4	4	10,11	7		1			2			4 :	4)	
Medical laboratories		c3,888	2,205	22,233	422	6,703	-384	28,171	2,708	2,224	2,936	365	25.5	Ο .	311	356
Cental laboratories	_	96,561	7,664	66,622	086	530	759	20,166	608	5,852	47.4	635	251	4 !	1,432	145
Sanstoria, and convalescent, and rest homes		115,112	13,425	63,325	102,1	1,604	-1,963	43,687	586	7,664	0,436	734	1,673	10 (C	+259	533
Registered and practical nurses		756,414	7.10,67	220, 765	227	7,394	5,923	24.5,195	101,7	23,783	200	aTT (s	544	200	5,993	920
Optometrists	14,200	314,261	14,256	254,806	//11	171,17	3,638	35,687	7,446	14,394	2004	7 %	260	07	1,212	0,000
Other medical services	24,546	396,401	24.742	1.00, 201	3,024	13,009	2,407	186,557	12,457	16,745	10,183	2,024	7,8,7	20	3,260	062,4
Legal services	124,570	3,542,691	124,786	1,932,762	14,452	25,387	162,533	947,089	209,107	211,847	109,867	38,998	174	12,688	806,3	29,118
Educational services	065, PP	1,218,586	101,203	128,060	21,081	56,378	26,914	891,741	28,599	51,961	26,554	18,516	3,041	1,372,	7,474	1,875
Engineering services	43,473	805,124	44,415	114.855	0,145	53,049	3,987	434,105	35,114	43,205	35,057	13,786	21,234	3,751	1,577	3,388
Architectural services	20,747	362,152	20,748	164,983	2,076	1,776	3,154	154,853	14,811	14,767	10,333	1,854	43,503	1,822	282	1,525
Certifiled public accountants	19,902	478,462	19,902	725,544	2,307	842	26,237	177,490	15,138	25,523	13,607	1,509	21,629	423	320	3,391
Other accounting, auditing, and bookkeeping														,		,
Services			125,334	336,222	23,311	9,173	21,544	1,184,308	25,759	78,852	36,343	31,549	23,472	618	7984	4,245
Other services	167,334	2,513,400	169,112	576,944	73,430	169,07	75,197	1,095,123	1118,3713	103,913	89,440	38,453	10,444	18,206	31,737	6651
Nature of business not allocable	41,779	460,542	41,42.	75,22⊍	0,045	12,862	6,235	248,298	17,487	21,140	54,299	9,350	1,118	1,015	708	596
(a) Destruction to make when a consequent of a factor of the factor of t	of bigh com	mil tour unessimble	1 the house	cr the dete and		I in the any	dwollided in the someonwists tedals	0 2								

^(*) Estimate is not shown separately because of high sampling variability; however, the data are included in the appropriate totals. Also shown because of daplication on returns with more than one business.

*Loss exceeds profit or income.

NOTE: See text for explanatory statements and a description of the "Cample Design and Limitations."

Table 2.9. -SOURCES OF INCOME OF FARM PROPRIETORS, BY SIZE OF NONFARM ADJUSTED GROSS INCOME AND SIZE OF FARM NET PROFIT OR LOSS

FARM PROPRIETORS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			[WII]	[AII IIgures are	escimaces os	pased on samples-	-money			or dollars	Ī					
							Nonfarm adjusted gross		income (less	(less deficit)				-		
Size of nonfarm adjusted gross income and size of farm net profit or loss	Number of returns	Adjusted gross income (less deficit)	Farm net profit (less loss)	Total	Business net profit (less loss)	Partnership and Small Business Corporation net profit (less loss)	Wages and salaries	Ofvidends in adjusted gross income	Interest	Net gain (less loss) from sales of capital assets	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss and adjustments)	Income tax after credits	Number of farms	Farm business receipts, total
RETURNS WITH AND WITHOUT NOWFARM	1	2	3	7	5	9	7	8	6	10	11	12	13	14	15	16
Returns with and without farm net	2,908,775	25.737.112	2.417.714	107.916.201	1 954 285	881, 285	14, 563, 421	1.043.512	1.899.823	0.62 1.71 6	615 113	198 870	177 629	185 607 6	2 971 772	787 618 07
Returns with farm net profit, total	1,583,592	13,146,609	5,738,387	7,408,222	516,807	231,066	4,281,626	343,865	979,817	754,475	442,420	80,328	1 222,182	1,554,310	1,602,611	30,886,024
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000	1,212,873 356,903 13,816	7,967,290 4,546,870 632,449	1,916,907 3,301,315 520,165	6,050,383 1,245,555 112,284	441,786	202,563 45,426	3,811,268 441,990 28,368	200,976 108,496 34,393	292,778	484,727 235,409 34,339	276,365 150,661 15,394	45,259 26,522 8,547	161,626	849,336 547,499 157,475	1,224,800 363,107	13,219,284 14,866,559 2,800,181
Returns without farm net profit,	1,325,183		13,320,676	15,911,179	1,437,478	650,219	10,281,795	699,647	920,006	1,416,755	192,693	168,033	144,553	1,939,271	1,338,836	10.026.763
With loss under \$25,000	1,313,760	12,110,233		14,803,684	1,363,968	551,567	10,063,017	483,292	821,601	1,082,966	185,285	128,031	123,957	1,752,315	1,326,811	8,743,502
RETURNS WITHOUT NONFARM ADJUSTED GROSS INCOME Between with and without form not																
profit, total	229,404	440,827	732,795	148,499	192,476	191,320	40,489	13,302	23,008	25,868	10,315	600	1221,754	49,992	231,082	5,974,134
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000 With profit \$25,000 or more	137,501 52,283 2,622	204,027	252,751 506,640 109,971	148,724	24,524 10,231 16,016	114,075 119,809 119,243	7,932 5,475 4.386	1,326 2,419	3,653	4,114 2,878 2,583	1,402	318	128,234	2,656 32,387	138,684 52,705	1,852,566 2,588,602 681 494
Returns without farm net profit, total	36,998	1280,036	136,567	143,469	51,705	138,193	22,696	7,812	10,239	16,293	18,378	1,815	104,048	'	37,023	851.472
With loss under \$25,000	36,178 820	192,105	190,485	101,620	37,474	128,315	19,049	3,900	7,426 2,813	6,288	14,833	965	168,626	1 1	36,190	693,927
RETURNS WITH NONFARM ADJUSTED GROSS INCOME			Ţ								_					
Total Returns with and without farm net	6	4 C														
Returns with farm met profit, total	1,391,186		1,684,916 4,869,025	7,556,721	2,046,761	284,193	4,263,833		1,876,815	2,145,362	624, 798	247,761	164,125	3,443,589 1,504,318		34,938,653 25,763,362
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000 With profit \$25,000 or more	1,075,372 304,620 11,194	7,763,263 4,103,093 559,390	1,664,156 2,794,675 410,194	6,099,107 1,308,418 149,196	466,310 82,826 8,442	216,638 65,235 2,320	3,803,336 436,515 23,982	199,650 106,077 32,648	645,412 287,518 34,118	480,613 232,531 31,756	274,963 133,770 14,994	45,577 26,679 9,287	133,392 162,733 18,351	846,680 515,112 142,526	1,086,116 310,402 12,034	11,366,718 12,277,957 2,118,687
Returns without farm net profit, total	1,288,185		13,184,109	16,054,648	1,489,183	688,412	10,259,099	691,835	792,606	1,400,462	201,071	166,218	248,601	1,939,271		9,175,291
With loss \$25,000	1,277,582	12,302,338 568,201	,2,602,966 ¹ 581,143	14,905,304	1,401,442	579,882 108,530	10,043,968	479,392	814,175 95,592	1,076,678	190,118	127,066 39,152	192,583	1,752,315	1,290,621	8,049,575
Returns with and without farm met	000	0		6	9		6		,	6	6	6	<u>.</u>			
Returns with farm net profit, total	914,844	5,081,328	3,577,102	1,504,226	990,59	15,803	620,668	36,859	384,807	388,090	242,213	24,899	111,425	350,774	1,249,999	21,335,746
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000 With profit \$25,000 or more	668,839 239,184 6,821	2,287,679 2,545,911 247,738	1,171,472 2,170,428 235,202	1,116,207 375,483 12,536	55,262 9,610 194	14,504 2,394	518,649 100,132 1,887	11,535 12,877 893	258,833 119,625 6,349	168,893 104,705 2,521	140,339 68,780 2,454	10,153 4,885 231	61,961 47,525 1,939	70,674 222,908 48,976	674,444 242,480 6,883	7,817,991 9,257,627 1,106,627
Returns without farm net profit,	323,289	286,765	1528,038	814,803	54,424	1,041	418,324	11,554	127,322	111,971	30,640	9,630	51,979	8,216	326,192	3,153,501
With loss under \$25,000	322,523	322,641 135,876	1490,550	813,191	55,027 1603	1972	417,958	11,444	127,036	111,089	30,337	9,587	51,685	8,216	325,423	3,035,068
\$5,000 Under \$10,000 Returns with and without farm net profit roral	663,809	4.950.458	16.078	088 786 7	270.950	969.55	7-744.664	072.85	369 211	247 223	131 712	669 (J.	587 50	956 167	573 272	5 989 124
Returns with farm net profit, total	262,556	2,607,016	719,572	1,887,444	96,193	26,310	1,311,799	41,757	216,435	107,569	82,119	13,620	18,358	267,031	266,069	3,911,062
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000 With profit \$25,000 or more	222,566 38,154 1,836	1,895,024 630,356 81,636	291,407 360,150 68,015	1,603,617 270,206 13,621	82,951 11,962 1,280	17,923 8,944 1557	1,185,924 123,441 2,434	29,644 10,977 1,136	146,729 63,773	72,657 32,828 2.084	51,072 29,931 1,116	8,787 4,404 429	7,930	164,927 82,430 19,674	224,836 39,352 1.881	2,035,363 1,552,121 323,578
Returns without farm net profit,	401,253	2,343,442	1703,494	3,046,936	174,757	29,386	2,432,865	16,983	152,776	139,654	49.593	17,079	13,843	154,225	405,476	2,078,062
With loss under \$25,000	400,686	2,363,618	1679, 269	3,042,887	174,471	29,294	2,431,331	16,949	152,567	137,293	49,469	16,906	34,607	154,225	896,507	2,018,146
Footnotes at end of table.		-	-		-		•		•	-		-			-	

Table 2.9. - SOURCES OF INCOME OF FARM PROPRIETORS, BY SIZE OF NONFARM ADJUSTED GROSS INCOME AND SIZE OF FARM NET PROFIT OR LOSS-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

							Nonfarm ad	adjusted gross	income (less deficit)	ss deficit)						
Size of nonfarm adjusted gross income and size of farm net profit or loss	Number of returns	Adjusted gross income (less deficit)	Farm net profit (less loss)	Total	Susiness net profit (less loss)	Partnership and Small Susiness Corporation net profit (less loss)	Wages and salaries	Dividends in adjusted gross income	Interest	Net gain (less loss) from sales of capital assets	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss and adjustments)	Income tax after credits	Number of farms	Farm business receipts, total
RETURNS WITH NONFARM ADJUSTED	1	2	3	77	5	9	7	00	6	10	11	12	13	14	15	16
CROSS INCOMEContinued \$10,000 Under \$23,000 Returns with and without farm net	766 199	8 905 470	068.899	9.574.000	\$64.603	209.834	7.460.950	133,589	489,518	463,741	145,184	56,503	50,078	1,073,038	669,042	700,678,7
Returns with farm net profit, total.	183,871	3,055,605	428,304	2,627,301	175,091	72,567	1,835,219	63,755	220,300	160,557	81,484	16,656	1,672	425,929	187,275	2,570,585
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000	161,214 21,090 1,567	2,463,287 \$07,933 84,385	170,291 198,373 59,640	2,292,996 309,560 24,745	153,751 19,420 1,920	52,153 18,865 1,549	1,698,406 133,500 3,313	41,812 19,635 2,308	155,656 56,584 8,060	117,136 38,642 4,779	52,691 21,784 7,009	11,087 4,693 876	10,304 13,563 15,069	318,790 84,628 22,511	163,377 21,760 2,138	1,241,674 1,021,384 307,527
Returns without farm net profit,	477,463	5,849,865	1,096,834	669,956,9	389,512	137,267	5,625,731	69,834	269,218	303,184	63,700	39,847	48,406	647,109	481,767	2,278,419
With loss under \$25,000		5,888,247	1,032,632 (*)	6,920,879	388,282	137,345	5,620,361	67,209	265,926	293,931	61,177	37,924	48,724	647,109	480,206	2,122,347
\$25,000 Under \$50,000																
Returns with and without farm net profit, total	78,311	2,401,594	1217,806	2,619,400	816,198	219,318	1,184,207	127,062	201,364	244,740	63,183	37,955	25,373	447,878	80,266	1,394,762
Returns with farm net profit, total	22,070	827,867	93,972	733,895	131,881	686,389	297,549	51,874	72,877	72,385	30,421	10,731	1212	174,984	23,103	665,497
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000 With profit \$25,000 or more	17,188 4,330 552	588,271 194,615 44,981	23,233 45,616 25,123	\$65,038 148,999 19,858	104,291 25,638 1,952	52,238 12,215 1,936	255,495 37,894 4,160	29,847 19,802 2,225	47,393 21,282 4,202	47,648 21,336 3,401	18,865 8,330 3,226	6,199 3,276 1,256	3,062 1 1774 12,500	115,840 44,761 14,383	17,707 4,745 651	196,356 293,052 176,089
Returns without farm net profit,	56,241	1,573,727	1311,778	1,885,505	384,317	152,929	886,658	75,188	128,487	172,355	32,762	27,224	25,585	272,894	57,163	729,265
With loss under \$25,000	54,306		1230,302 181,476	1,815,503	377,392 6,925	150,732	869,399	69,344	121,980	150,131	29,323	25,507	3,890	272,587	55,169	\$60,538 168,727
\$50,000 Under \$100,000																
Returns with and without farm net profit, total	27,582	1,645,852	1227,095	1,872,947	412,391	241,734	642,519	154,851	132,049	205,164	28,640	29,973	25,626	430,581	28,626	760,736
Returns with farm net profit, total	6,110		32,721	413,873	68,518	196,69	131,383	44,347	36,659	37,458	11,956	9,016	695,4	133,082		307,564
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000 With profit \$25,000 or more	4,453 1,409 248	306,623 110,520 29,451	6,143 14,708 11,870	300,480 95,812 17,581	54,884 11,865 1,769	56,935 12,425 607	99,325 27,104 4,954	30,044 11,987 2,316	21,259 12,377 3,023	23,972 9,928 3,558	7,388 3,318 1,250	3,398 4,585 1,033	3,275 2,223 1929	88,906 33,805 10,371	4,605 1,537 281	54,217 117,457 135,890
Returns without farm net profit,	21,472	1,199,258	1259,816	1,489,074	343,873	171,767	511,136	110,504	95,390	167,706	16,684	20,957	21,057	297,499	22,203	453,172
With loss under \$25,000	18,495	1,121,167	122,748	1,243,915	300,010	164,192	452,398	90,040	75,557	118,786	15,833 851	14,481	12,618	284,360	19,065 3,138	226,648 226,524
\$100,000 or More Returns with and without farm net																;
profit, total		2,	1266,795	2,291,613	163,129	2	4		172,544	596,404	13,866	6/,/32	600*//	750,057	10,887	609,281
Returns with farm net profit, total	1,735				20,829			_	35,970	90,812	6,174	16,251	9,278	160,734		126,409
With profit \$1 under \$5,000 With profit \$5,000 under \$25,000 With profit \$25,000 or more	1,112 453 170	222,379 113,758 71,199	1,610 5,400 10,344	220,769 108,358 60,855	15,171 4,331 1,327	22,885 10,392 11,161	45,537 14,444 7,234	56,768 30,799 23,770	15,542 13,877 6,551	50,307 25,092 15,413	4,608 1,627 ¹ 61	5,953 4,836 5,462	3,998 2,960 2,320	87,543 46,580 26,611	1,147 528 200	21,117 36,316 68,976
Returns without farm net profit,	8,467	1,617,482	1284,149	1,901,631	142,300	198,104	384,385	407,772	136,574	505,592	7,692	187,18	67,731	559,328	9,012	482,872
With loss under \$25,000	5,634		1236,684		106,260	99,291	252,521	224,406	71,109	265,448	3,979	22,661	23,254	385,818 173,510	5,850 3,162	86,828 396,044
	4.				╝.	_ '										

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

**Nore:* Estimates are rounded and may not add to totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

a. tion 3

Contents

Balance sheet data, 110 Year of organization, 110

Chart

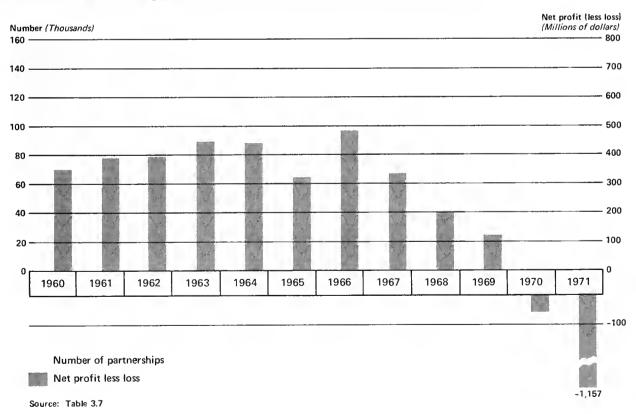
Number and net profit (less loss) by year of 3A organization, 109

Basic tables

- 3.1 Partners, receipts, selected deductions, and net profit, by industry, 111
- 3.2 Income statement for selected industries, 115

- 3.3 Receipts, selected deductions, and net profit, by selected industries and size of business receipts, 123
- 3.4 Receipts, total deductions, depreciation, and depreciable assets, by size of depreciation and selected industries, 134
- 3.5 Balance sheet and income statement, by selected industries, 145
- 3.6 Balance sheet and income statement, by industrial division and size of total assets, 153
- 3.7 Receipts and net profit for selected industries, by year of organization, 164
- 3.8 Receipts and net profit, by accounting period and industrial division, 166

Chart 3A Number and net profit (less loss) by year of organization



The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnerships income statement. They were reportable only on the partners' returns and thus are not included here. In addition, the parties involved in joint production, extraction, investing, or use agreements that did not involve the active conduct of complete business operations could elect, under Code section 761, not to be considered a partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production, it is believed to be significant.

Balance Sheet Data

Asset and liability information for those partnerships with balance sheets is shown in table 3.6 classified by selected industry and in table 3.7 classified by size of total assets. Partnerships classified as having balance sheets include those reporting zero assets because they had liquidated. Only about 63 percent of all partnerships are covered in these tables; the remainder failed to include balance sheets on their returns.

Partnership balance sheet data are normally published every two years in this series and were last published for 1969.

Year of Organization

Chart 3A shows the number of partnerships and their net profit (less loss) by year of organization, derived from table 3.7. The few part-year returns of partnerships organized in 1972 included in table 3.7 were omitted from the chart, as were years prior to 1960, since the data for these years are not presented on an annual basis in the table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Managhorn	- do									oefficient o	of variation	on (Percent)		
Industry	Partner- ships		Receipts	Deprecia- tion	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Receipts	Deprecia- tion	Taxes paid deduction	Interest	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
All industries. All nonfarm industries	958,912	3,772,029	98,149,157	5,112,438	3,646,793	5,524,183	12,737,903	9,146,110	(2)	(2)	0.6	0.2 Ot available	0.2	0.7	1.1
Approxiture, forestry, and fishery	121,318	325,117	7,639,041	549,129	211,436	333,545	720,602	528,570	5.9	4.9	7.7		6.7	16.2	0.2
Parms Field crop farms Field crop farms Fruit, tree not, and vegetable farms Livestock farms Annual specialty farms Wher farms	109,291 32,959 10,614 55,537 1,874	295,208 40,256 35,466 143,774 4,201 21,511	6,484,349 1,577,317 707,304 3,808,255 40,005 351,468	510,323 160,626 54,189 201,438 4,339 29,731	193,814 63,954 35,679 81,610 652 11,919	320,628 95,936 47,634 167,135 1,143 18,780	588,607 207,561 151,157 185,992 (+)	400,095 265,442 (*) 106,734 33,281 34,609	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8.40 10.0 10.1 1.6	7.3 10.5 11.9 6.8 6.8	5.3 1.6 0.6 13.2 (2)	200 200 200 200 200 200 200 200 200 200	18.1 27.4 18.6 10.2 (*)	3.1 13.3 (+) 34.1 31.0
Agricultural services and hunting and trapping Missellaneous agricultrual services or referentharians and animal hospitals other animal husbandry services. Horticultural services imuniting and trapping, and game propagation.	8,898 2,581 2,044 1,833 2,308	20,905 6,694 4,635 4,451 4,817 (+)	1,008,736 372,934 206,394 337,296 87,872 (*)	27,758 12,789 5,087 6,039 3,663	13,109 4,867 4,528 1,724 1,909 (*)	10,205 4,086 1,728 3,497 (*)	99,242 39,310 30,939 12,883 15,851 (*)	121, 201 28, 822 78, 605 (*) 16, 409 (*)	#	3.3 14.7 11.3 1.5 11.6	1.0 8.3 20.6 0.4 13.7		4.6 18.7 24.3 7.7 10.8	2.7 12.7 0.7 12.7 7.7 (+)	3.6 30.7 13.4 (+) 18.2 (+)
Forestry Fishery	(*)	4,072	(*) 81,820	(*) 5,605	(*) 1,806		(*) 16,697	: :	(*)	(*)	(+)	£	££	(*)	(* (*)
Mining. Metal mining. Cool mining. Frush petroleum and natural gas Quarrying and mining, not elsewhere classified.	13,414 355 793 11,632 634	122,689 1,463 1,964 117,114 2,148	32,641 286,909 828,469 144,332	3,754 23,023 64,765 11,946	36,189 1,393 5,043 25,558 4,195	22,011 (+) 1,852 15,426 2,782	145,283 6,717 49,961 59,684 28,921	³ 869,720 (*) 31,592 ³ 502,862 (*)	3.3 19.7 19.2 1.7 25.8	0.8 14.8 8.1 0.3	1.1 28.6 20.7 6.2	7.1 25.1 3.8 5.6 14.6	6.2 (*) 10.2 21.0 21.0	5.2 25.5 4.2 4.8	16.4 (*) 28.3 14.3 (*)
Contract construction. General contractors. Ruidding construction. Heavy construction, except buildings. General contractors not allocable.	53,047 18,223 15,220 1,188 1,1815	123,427 45,919 37,945 3,685 4,289	8,338,018 5,190,692 3,555,284 709,992 925,416	160,257 85,374 32,780 26,168 26,426	130,552 59,926 38,514 10,289 11,123	65,366 48,466 37,052 5,422 5,992	1,579,907 819,959 477,191 122,355 220,413	855,788 366,948 253,621 45,934 67,393	6. 6. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.	2.0	1.3 10.4 10.9 6.3	2.8 3.6 10.6 6.7	9 9 9 9 8	2.1	ର ଫ୍ଟ୍ଟ ଲ ଅନ୍ତର୍ମ
Opecial trade contractors routiforing Pumbing, head has conditioning Painting, sperbnoring, and decorating Flettrical work Masonry stoneors, and plastering Oarpencering and plastering		77,487 12,470 8,839 6,214 9,402	3,144,075 685,132 189,927 346,634 370,699 237,511	74,786 9,352 3,944 4,364 5,708 3,329	70,589 12,643 4,335 7,720 8,397 4,625	16,844 2,808 (*) 1,157 1,448	759,302 140,360 52,335 91,454 115,012 59,075	488,947 85,875 45,620 51,370 63,049 39,864	6.1 15.3 1.6 2.4 26.4	2.3 6.0 7.0 14.0 4.1	15.1 0.6 12.7 2.7 18.0 23.0		19.6 (*) 22.8 10.7 (*)	2.3 8.5 17.9 8.4	6.00.000 0.0000 0.000 00
Roofing and sheet metal work Concrete work Water well drilling Miscellaneous special trade contractors Contractors not allocable		6,198 5,059 1,164 19,024 (*)	247,074 257,775 49,302 760,021 (+)	4,692 (*) (*) 34,844 (*)	4,851 5,890 1,944 20,184 (*)	(+) (5) 7,000 (+)	59,595 66,561 8,204 166,706 (+)	45,727 29,923 7,318 120,201 (+)	24.3 1.8 20.8 5.6 (+)	12.5 12.8 16.1 3.2 (+)	(+) (*) (*) (11.7	22.1 35.0 1.3 (+)	(+) 16.6 20.6 (+)	(+) (+) (+) (+) (+) (+) (+) (+) (+)	22.55 2.55.0 4.5
Manufacturing	27,214	67,655	5,330,608	200,094	107,020	53,385	1,030,504	333,351	6.0	1.7	6.9	3.6	9.1		6.2
Food and kindred products Textle mill products Apparel and other textle products Lumber and word products, except furniture Furniture and fixtures		6,063 (*) 3,349 10,883 2,446	1,125,811 123,490 561,345 913,494 125,068	20,223 5,755 4,530 48,242 2,204	14,418 2,449 12,877 20,476 2,479	5,928 769 2,855 18,871 1,355	128,471 24,433 194,797 154,720 23,760	15,294 1,537 35,625 55,853 (*)	(+) 23.0 16.2 17.7	0.44 0.44 0.44 0.44	14.6 0.1 10.8 12.1 28.3	2.0 8.1 2.4 7.7	2.9 8.3 0.9	2.00 2.00 2.00 2.00	12.9
Printing, publishing, and allied industries. Chemicals and allied products. Leather and leather products. Cutne, clay, and glass products. Primary metal industries.	4,271 706 (*) 1,199 (*)	11,071 2,537 (*) 2,829 (*)	453,974 259,925 48,174 174,644 125,356	11,462 44,343 428 8,042 3,761	10,760 4,267 772 4,737 3,007	(+) 6,946 240 1,642 1,642	117,546 27,528 8,062 36,964 22,855	55,932 320,314 2,344 16,813 (*)	30.2 11.7 (*) 31.6	9.1 2.7 2.1 13.8	22.3 5.5 13.7 5.6	10.3 4.4 7.4 18.4	(*) 1.5 16.2 0.5 12.3	2.25 2.75 2.75 2.75	32.3
Rebricated metal products Machinery except electrical Electrical machinery, equipment, and supplies Transportation equipment, Manufacturing, not elegember classified Manufacturing not allocable.	2,710 2,440 802 (*) 4,316 (*)	7,470 5,573 1,912 (**)	233,237 105,205 68,142 592,285 (*)	10,120 7,904 1,534 (*) 24,461 (*)	9,746 5,665 1,608 1,892 11,710 (*)	3,135 2,044 1,016 1,032 3,187	102,189 59,410 18,772 18,666 86,551 (*)	51,358 31,448 (*) (*) 42,521	23.1 23.9 (+) (*)	5.2 19.0 16.9 9.8 9.8 (•)	25.0	22.8 22.8 17.5 21.1 5.0	5.6 31.5 28.5 1.5	22.9	2**** (*) (*) (*) (*)
Transportation, communication, electric, gas, and sanitary services. Local and highway passenger transit Taxicats	14,854 941 (*) 674	43, e88 2,258 (*) 1,670	1,353,607	122,124 (*) (*) (*)	51,974 2,703 (+)	30,169 847 (*)	246,607 16,083 (*) (*)	138,549 (*) (*) (*)	6.0 5.7 (*)	30.9	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	32.7	13.9	(+) (+) (+) (+) (+)	15.3
Foutnotes at end of table.		•	•		•	-	-	•	•	-		•	•		

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY --Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

		- 11								ŭ	pefficient of	variation	(Pencent)		
Industry	Partner-	F f-	Receipts	Peprecis- tion	Taxes paid deduction	Interest	Payroll	Net profit (less loss)	Number of	Receipts	Deprecia-	Taxes	Interest	Payroll	Net profit
	sutps	(6)	(3)	(7)	(4)	(4)	(4)	(8)	(0)	(01)	(23)	deduction	100)	33	1000 7000
Transportation, communication, electric, gas, and samitary services—Continued		(-1)				(6)			5	04	(11)	(35)	(21)	(14)	
Trucking and warehousing	8,957 8,241 716	21,187 19,018 2,169		58,029 6,822	35,569 30,605 4,964	12,708 9,953 2,755	152,943 130,780 22,163	86,708 73,264 13,444	7.3	3.7	30.3	2.9	3.7	5.8	8 4 6 8 8 4 6 8
Meter transportation Air transportation Pipeline transportation	1,045	2,904 881 (+)	89,354 12,175 (+)	(*) 1,262 (*)	1,928 (*) (*)	(*) 253 (*)	14,789 2,049 (*)	£33	1.0 22.6 (+)	14.5	(+)	10.8	(*)	12.2	**:
Transportation services Arrangement of transportation, except travel		2,622	137,469	18,197	3,051	9,015	÷ :	€ (26.1	29.5	13.9	16.1	19.7	€ :	÷ :
sgencies Travel agencies Other transportation services	(•) (•) 428	(*) (*) 1,734	(-) 126,706 (-)	(*) 405 17,765	::::::::::::::::::::::::::::::::::::::	(*) (*) 8,885	(*) 6,210 (*)	Œ		(*)	(*) 25.9 14.9	EEE	(*) (*) 19.4	(*) 23.6 (*)	ŒŒ
Communication. Electric, gas, and sanitary services	2,095	2,435		(*) 19,130	1,696	1,926 2,497	(*) 30,414	£.	34.8	(+)	(*)	34.9	9.5	(*)	£.
Wholesale and retail trade	195,358	455,915	35,343,481	366,441	577,614	173,548	2,776,567	2,189,261	3.0	1.3	3.4	2.7	6.1	- c	1.¢
Motor vehicles and automotive equipment. Trugs, chemicals, and allied products.		4,846 2,569	511,129	4,372	6,978	1,913	45,704	45,728	2.5	. പയ- വേക്ക	19.3	0.0	120	5.40	14.5 31.0
Price goods, Noticits, and apparet		11,679		18,919	19,457	5,969	161,392	112,562	1.5	0.3	5.1	7 60	2 4	1:1	7.2
Farm product rew materials Electrical Goods Hardware, and plumbing and heating equipment Machinery, equipment, and supplies	2,418 795 1,020 2,964	6,212 1,847 2,505 7,552			7,197 (*) 3,651 6,201	11,966 (-) 1,289 2,895	52,239 16,867 23,369 46,044	42,411 16,407 19,248 41,606	2.5.4	8.1 3.1 5.0	(*) 13.7 7.4	3.5	(*)	13.9	5.6 24.1 9.6 1.1
Alcoholic beverages Lumher and construction materials Wholesale trade, n.t elsewhere classified Wholesale trade not allocable	1,470 10,510 (+)	1,486 4,148 27,865 (*)		3,254 8,495 24,765 (+)	17,896 5,588 50,839 (*)	1,485 3,034 10,803 (*)	30,995 32,946 153,202 (*)	20,790 33,055 163,631 (*)	23.0	0.4 (2) (4)	0.2	20.1	8.6 24.3 3.4 (*)	21.1 21.1 3.8	4.0 13.1 3.7 (*)
Retail trade	166,169	380,203	24,270,062		451,361	130,537	2,174,999	1,648,311	3.9	2.4	3.8	4.3	7.9	2.1	3.0
Pullding materials, hardware, and farm equipment Building materials desiers Hardware stopes, Farm equipment dealers	9,986 3,776 3,863 2,347	23,662 9,761 8,654 5,247		22,972 11,946 5,137 5,889	38,246 17,737 12,042 8,467	12,229 5,210 2,840 4,179	180, 646 95, 044 43, 356 42, 246	149,816 72,097 51,187 26,532	0 4 9 9 20 9 4	2.0 1.8 1.8 2.2	5.7 0.3 10.9	5.1 1.8 3.7	4 4 6 8 4 4 4 8 4 4 8 4 8 4 8 4 8 4 8 4	4.5 2.3 2.5 12.8	1.6 0.7 7.6 3.5
Oeneral merchandise stures Mail order houses Andromatic merchandising machine operators Direct selling establishments Variety and other general merchandise stores.	8,748 788 1,620 654 5,686	20,221 1,721 3,794 1,484 13,222	1,039,009 83,859 127,279 28,068 799,803	19,248 329 9,816 805 8,298	21,113 1,182 4,142 (+) 15,428	5,485 (*) 1,999 1,999 3,204	90,576 5,367 9,226 2,565 73,418	81,000 9,854 7,683 (*) 61,160	12.2 5.7 4.6 11.2	10.0 1.2 9.3 14.2 13.8	6.6 29.6 0.6 13.0	9.7 1.3 12.9 (*)	(*) 21.3 14.5 6.4	4.7 4.2 31.8 19.7 8.9	13.2 19.7 (*) 22.7
Food stores Concerny stores Meat and fish markets Meat and fish markets (Prud; stores and vegetable markets (Gand; nut, and confectionery stores Metail bakeries	23,078 16,539 2,134 421 517 517 2,057	52,589 37,417 4,753 980 1,078 5,278		45,532 33,428 3,428 607 3,637	74,250 60,702 3,803 1,593 1,171 1,171 7,702	14,758 11,500 11,500 (*) (*) (*)	337,020 256,483 24,508 4,523 3,683 34,154	234,517 173,793 24,489 4,801 5,393 18,468	5.9 3.8 16.1 18.1 7.0 28.4	7.22 7.47 7.47 7.60 7.60 7.60 7.60 7.60 7.60 7.60 7.6	42.0836.4 44.0036.48	23.7.	3.3 10.6 17.7 (*) (*)	0.00 1.1.1.4.4.4.1.1.1.1.1.1.1.1.1.1.1.1.1.1	7.4 8.9.9 8.9.3 1.3.7 1.0.0 20.0 0.00
Automotive dealers and service stations		70,776			90,398	36,735	410,020	320,228	E 0:	2000	7.6	10.1	3.0	23.7	10.9
Into, Deftery, and accessing dealers. Gasoline service stations. Other automotive dealers.	4,405 18,873 3,651	40,109 40,109 7,978	2,676,704 2,80,227	6,583 23,422 5,054	55,135	2,743 6,577 8,536	48,662 178,236 24,550	47,180 163,605 17,218	2000	2.00	20.4	12.7	31.1	1.0.4	9.0
Apparel and accessory stores Women's reddy-to-wear and accessory stores, and Arm shows	11,430	29,270	1,366,649	12,345	27,178	6,825	141,404	134,403	4.0	3.9	3.2	0.4	16.3	2.5	0° 0°
and lur shopp	6,697	15,043		7,617	18,337	4,545	91,744	90,401	9.4	0.2	7.8	1.0	24.1	1.3	0.7
Furniture, home furnishings, and equipment, Furniture stores Home furnishings and equipment stores, except	3,673	22,578 8,893	-ï	16,809	25,573	10,709	141,710	138,471 62,906	13.9	7:2	23.1	9.1	3.7	11.3	9.6
appliances	2,315	4,760	208,588	3,213	4,112	<u> </u>	25,761	23,776	12.9	12.0	25.4	1.3	(*)	6.1	18.9
Stores and defabing along	4,132	8,925		5,409	9,199	(*)	41,305	51,789	0.8	7.5	9.0	10.6	(*)	6. 6	1. 5
Dating and utilising praces Fathing places Frinking places	23,395 23,395 10,967	24,012	2,088,388	55,665 15,091	73,127	18,180	440,225 440,225 92,211	185,024	1.5	10.6	408	3.5	12.8	0. w. o. w. 4.	0.00
Footnotes at end of table.			-	_	-	-	-	-	-	-	-	-	-	-	

iable 3.1-PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Nomber	J:								So	Coefficient of	variation	(Percent)1		
Industry	Partner- ships	Partners	Receipts	Deprecia- tion	Taxes paid deduction	Interest	Payroll	Net profit (less loss)	Number of partnerships	Receipts	Deprecia- tion	Taxes paid deduction	Interest	Payroll (Net profit (less loss)
and a second of the second of	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
hutesale and Petall tradecontinued Retail tradeContinued			0	6	i i	į,	100						((
Drug and proprietary stores Liquors stores Antique and occombined stores. Sporting goods stores and bicycle shops	7,902 4,564 3,069 2,425	10,067	833,222 833,222 81,769 213,685	6,461 1,392 (*)	17,309	3,622 3,622 580	37,403	51,617 (+) 17,783	15.6	1907	28.0	0.017.	6.6 17.0 30.0	18.5	(*)
Jewelry stures	1,902	2,095	218,472		3,565	(*)	23,457	35,079	9.4	24.2	(*)	31.4	* (*)	15.2	19.0
Florist and 1ce dealers	2,910	6,144	187,565		5,219	(+)	28,540	22,283	7.0	28.52	20.9	7.6	10.01	11.4	(*)
Newsstands. Retail trade, not elsewhere classified	(+)	(*)	1,387,253	(+)	(+)	(•)	(*) 122,259	(*) 107,125	(*) 10,0	(*) 5.8	(*)	(*)	3.8	(*)	(*) 1.6
Retail trade nut allocable	(•)	(*)	(*) 45,904		(*)	376	£ £	(*)	(*) 19,9	(*)	24.0	17.1	22.3	£ £	(*) 14.0
in noe, insurance, and real estate	353,327	2,103,093	18,940,271	2,802,862	2,043,236	4,443,242	1,497,153	3463,456	0.2	0.3	0.0	0.3	0.6	2.7	2.3
Finance anking (red)t agencies other than banks	(*)	1,001,623	3,964,152	1,756	153,149	523,852 5,239	754,317 16,745 20,462	257,993 (+)	(*)	21.6	32.3	2.7	6.0 4.0 7.0	13.8	(*) 24.7
-curity and commodity brokers, dealers, ex-	5,212	49,002	2,404,580	16,078	86,454	228,382	695,738	377,401	17.4	0.4	4.2	2.1	C. C.	7.0	20.4
Security movers, dealers, and flotation	2 689	14 828	2 183 681	15 290	83 898	646 766	673.873	662.736	34.4	7.0	4.6	2.7	0.5	0.6	(2)
Commission Contracts brokers and dealers, security and commodity exchanges, and allied															
services	(*)	£	106,697	720	2,352	4,108	19,067	37,152	<u>.</u>	7.2	1.9	18.0	27.3	3.2	3,3
Holding and investment companies	77,716	935,181 288,501	1,151,118	29,046	(+)	275,038	21,372	157,720	0.45	3.2	14.g (*)	(+)	4.5.	(*)	31.2
Commen trust funds	1,582	372,823	530,737	27,835	917 60,049	268,687	20,953	387,506	1.5	5.2	18.4	9.6	5.3	20.3	12.7
Insurance agents, brukers, and service	9,413	28,361	1,023,500	6,662	16,324	4,824	120,683	264,873	6.3	1.9	0.4	6.0	7.7	11.7	0.3
Heal estatr	258,412	1,073,109	13,492,619	2,744,005	1,873,163	3,914,566	622,153	1986, 322	0.5	·	್	5.0	1.0	o. m	5.6
Operators, except developers, and lessors of buildings. Lessors of real property other than buildings. Agents, brokers, and managers. Thite abstract compaties.	208,976 24,527 10,770 (*)	976,541 98,022 38,334 (+) 50,453	10,855,498 270,314 575,739 (+) 1,403,907	2,646,090 38,916 27,520 (*) 23,963	1,749,083 48,744 21,808 (*) 45,435	3,580,433 83,838 52,354 (*)	469,402 (*) 44,508 (*) 77,630	1,083,970 (*) 79,187 (*) (*)	0.5 (*) 8.6 2.0	(°,00°,00°,00°,00°,00°,00°,00°,00°,00°,0	0.7 7.4 15.0 (*)	2.3	8. C. W. C.	(*) (*) (*) (*) (*)	(+) 3.6
Operative builders Combinations of real estate, insurance, losns and law "Offices.	1,490	6,748	47,081	1,633	1,089	1,507	12,234	11,554	4.3	15.8	2.7	0.16	29.7	:	
Services.	172,269	508,812	19,571,373	747,443	482,361	395,343	4,715,494	6,403,931	1.1	1.0	1.6	1.3	3.1	0.1	1.3
tels, rooming houses, camps, and other lodg- ngs. Hotels, Fourist courts and motels. Trailer parks and camps.	12,808 1,894 6,320 3,283 (-)	51,086 9,359 25,874 12,328 (*)	1,279,830 376,345 701,310 143,809 49,366	179,848 43,866 96,702 28,692 10,588	101,014 30,809 52,125 13,689 4,391	160,548 42,114 75,966 32,081 9,787	282,173 116,869 147,420 10,678 7,206	32,383 38,703 33,217 310,013	2.5 13.6 0.4 3.4	0.8 1.9 2.7 6.1 1.5.5	6.2 3.6 6.3 13.7	2.8 10.2 3.3 10.0	0.88 0.48 0.48 0.48	3.0 3.0 1.1 5.8	201128 201743
Personal services Coin—peroted Laundries and dry clenning (A hor laundries and lry clenning plants. Anotographic studios. Beauty shops	28,673 4,677 5,455 1,382 7,237	62,814 10,329 13,079 2,867 14,724	1,162,504 120,90f 344,659 70,393 173,412	60,098 16,943 16,022 1,588 6,279	30,924 4,091 13,798 1,544 5,634	14,693 3,~77 4,308 2774 (+)	285,352 19,475 119,889 (-)	216,702 14,063 44,716 12,751 28,358	2.5 5.5 1.0 1.0	6,4,4,0,0 6,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4	25.5	11.5 4.8 15.6 32.7 13.3	9.7 14.5 28.0 29.2 (*)	9.5 13.9 (•)	(2) 31.6 3.2 25.5 15.4
Farber shops. Chow requir chups, shee shine parl.rs, and hat clenning shops. Runeral service and mrematorics. Carment pressing, alteration, and repuir	5,081 443 2,289 (•)	10,828	88,904 12,357 266,555 (*)	1,914	2,062 383 7,176 (*)	284	3,376 3,960 (*)	37,907	12.0	21.4	(*) (*) (*) (*) (*)	31.7 31.7 8.6 (*)	(*)	8.11 8.01 8.01 8.51	(*) (*) (*) (*) 33.2
Outer personal services outsiness services divertising. Services to billiblings Consulting cervices	21,798 1,375 2,607 2,607	9,373 9,373 5,756 7,507	1,206,376 138,751 (+) 133,294	2,390 2,390 2,184 2,184 2,158	24,718 2,177 (*) 2,238	105,197 1,248 (*) 2,410	226,202 18,945 (*) 31,967	105,021 25,976 17,980 34,314	(2)	4.0 (3)	0.2 20.3 20.3 16.1	(·) 2.2 (·) 1.7	3.1 27.1 (-)	20.1	11.3
Office Distress Services.	622,01	21,212	020,400	764,377	00000	100,430	101, 101	161,13		0:1	:	7.7			

Table 3.1-PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Mimber	Mumber of			E						Coefficient	of variatio	m (Percent)		
Industry	Partner- ships	Partners	Receipts	Feprecia- tion	paid deduction	Interest	Payroll	Net profit (less loss)	Number of partnerships	Receipts	Deprecia- tion	Taxes paid deduction	Interest	Payroll	let profit less loss)
Service Cont twined	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
Automobile parking, repair, and services Automobile parking. Top and body repair shops General repair shops Tite; pain, and other repsir shops (Ther automobile services, except repair.	17,887 961 3,421 8,630 956 3,919	41,463 2,738 7,146 19,406 2,052 10,121	366,494 40,052 174,508 430,805 (*) 156,975	43,729 1,747 3,463 9,466 1,074 27,97	25,270 (*) 3,993 10,115 (*) 5,390	16,239 3,712 983 3,190 (*)	118, e82 8, 499 29, 098 55, 587 (*)	134,920 4,693 31,616 73,008 6,554 (*)	なまれるま! たよれるがが!	4.7 11.8 6.1 13.1 (*)	4.6 10.5 18.3 14.9 23.4 10.1	2.4 (*) 4.9 23.3 (*)	255.5 177.8 4.6 (*)	15.6 22.7 2.9 25.1 (*)	12.3 28.1 12.2 0.6 (*)
Repair services, except automobile. Radio and TV repair shops. Electrical repair shops scoept radic and TV. Reupholstery and furniture repair. Other repair services, except automobile.	8,296 1,611 1,704 1,725 3,256	17,321 3,319 3,566 3,538 6,898	30°°, ee9 5°°, 403 82,723 44,050 123, 493	7,489 (*) 1,487 914 3,979	6,667 938 1,735 959 3,035	1,630	48,304 4,228 (*) 7,122 23,860	63,539 10,173 (*) (*) 25,806	26.4 34.6 9.0 29.3	10.9 25.3 4.1 7.1	16.3 (*) 7.0 10.9 20.0	10.5	34.7	16.5 17.0 (*) 20.1 13.3	9.1 (*) (*) (*) 26.4
Motion pictures. Production, distribution, and related services. Theaters.	1,376 529 847	4,506 2,035 2,471	294,498 176,877 117,621	35,870 30,666 5,204	5,975 1,409 4,566	3,894 1,861 2,033	33,820 11,505 22,315	(*) (*) 12,116	14.0	1.4	13.5	4.1	18,6 25,9 11,9	10.7	(*) (*) 33.1
Amusement and recreation services, except motion pictures. Theorical producers, bands, cribetizes, and entertainers. Bowling alleys and billiard and pool parlors. Other amusement and recreation services.	10,000 2,008 1,679 6,313	37,308 16,550 4,318 16,430	612,718 137,076 127,968 347,674	41,600 3,443 9,011 29,146	23,729 2,336 6,824 14,569	(*) (*) (*) 2,990 (*)	151,374 34,322 30,112 86,940	(+) 13,774 (*) (*)	13.3 7.7 7.3 16.6	0	12.8 1.1 12.5 22.3	e 0 e 4	(*) (*) (*) (*)	1.3 7.2 4.3	(*) 31.4
Medical and health services	22,078 14,013 2,221 342 (+)	69, 690 44, 269 5, 035 805 (*)	4,415,223 3,127,487 255,245 41,834 (*) 228,810	54,767 24,346 4,262 (*) 367 (*)	37,047 43,883 4,485 531 (*)	27,653 5,599 1,290 (*) (*) 2,889	969,531 557,559 48,468 (+) (+)	1,998,622 1,733,726 110,949 21,116 (*)	0.3 1.2 30.2 (*)	2.0 0.2 23.1 10.1 (*)	6.6 13.5 5.8 5.8 (*)	0.7 2.6 31.0 3.5 (*)	1.7 18.6 (+) (+)	0.3 0.3 17.3 18.9 (*)	2.4 0.1 24.0 26.7 (*)
Medical laboratories Denai laboratories Sanatoria, and convolescent and rest homes Registered and practical nurses Optometrists Ottometrists Ottom medical services	1,085 (*) 1,244 (*) (*) (*)	5,406 (+) 4,406 (+) (+) (+) 2,951	136,870 (*) 362,195 (*) (*) (*)	3,592 (*) 13,913 (*) (*) (+)	2,478 (*) 21,648 (*) (*) (*)	421 (*) 14,713 (*) (*) (*)	31,622 (*) 170,156 (*) (+) (1,722	#, 072 (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*)	(*) 1.8 (*) 12.9	51.3 (*) 9.0 (*) (*) (*)	(*) 1.9 (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*)	25.4 (*) 32.6 (*) (*) (*)
Legal services Educational services Engineering services Architectural services	26,633 2,922 3,242 3,587	89,949 9,771 8,534 9,037	5,476,832 68,043 811,425 720,943	60,616 2,449 6,745 5,952	91,176 (*) 15,582 11,534	10,986 (+) 2,304 2,848	1,172,687 11,354 302,869 195,085	2,889,211 (*) 146,846 163,602	4.00	1.6 0.1 7.5	3.5 1.4 10.3 4.3	(*) 4.7 10.9	0.4 (*) 14.8 13.1	2.3 21.6 6.1 6.1	(*) 12.5 17.2
Certified public accountants Other accounting, auditing, and bookkeeping services	6,560	24,858	1,985,721	21,971	41,742	10,345	805,370	565,971	5.3	3.9	1.4	5.7	8.7	4.3	4.8
Other services	3,111	6,149	185,918	2,147	4,503	(*)	57,191	(*) 29,836	7.9	3.9	18.4	13.4	(*)	3.2	(*)

(-) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

In this is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation, when added to and subtracted from the estimate in columns 1 and 3 through 8 to which it refers, gives the range like it is a percent.

It is a than .05 percent.

Joss exceeds profit.

MOIE: Set the rest profit.

MOIE: Other industries in Finance, and real estate and Business receipts for all other industries.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES
[All figures are estimates based on samples--money amounts are in thousands of dollars]

					forestry, a	nd fishery				Mining	
		",			Farms			Other		Crude	
Item	All industries	Total	Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms	agriculture forestry, and fishery	Total	petroleum and natural gas	Other mining
DANGED ON THE LAW CAMPAGE AND DECEM	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	111)
PARTMERSHIPS WITH AND WITHOUT NET PROFIT Number of partnerships	458,412	121,318	109.291	32,959	10,614	55,537	10,181	12,027	13,414	11,632	1,782
Total receipts	99,802,234	8.258,526	7,075,388	1,874,670	756,924	4,011,095	432,699	1,183,138	1,378,948	893,001	485,-47
Posiness receipts	96,277,784 210,117	7,639,041 2,767	6,484,349 2,451	1,577,317 1,223	707,304 395	3,608,255 8 2 5	391,473 8	1,154,692 316	1,292,351 8,114	828,469 7,996	463,821 118
Income from other partnerships, etc Nonqualifying dividends	12,148° 1,105,988	636 35,236	605 33,415	282 7,593	91 6,161	203 16,197	29 3,4 ₉ 4	31 1.821	92 8,218	89 6,757	1,461
Rents	444,182	61,780	60,386	27,247	8,233	22,756	2,150	1,394	13,311	9,788	3,523
Royalties	128,299 21,910	7,676 21,056	7,583 21,056	2,480 6,816	155 1,573	4,487 8,692	461 3,975	93 -	27,026 15	25,993	1,033 14
Net gain, noncapital assets	186,630 1,415,126	31,190 459,144	25,852 439,691	3,237 248,475	1,518 31,494	19,881 129,799	1,216 29,923	5,338 19,453	4,865 24,956	1,946 11,962	2,919 12,994
Total deductions	90,656,124	7,729,956	6,675,293	1,609,228	760,333	3,904,361	401,371	1,054,663	2,248,668	1,795,863	452,805
Cost of sales and operations, total	47,930,134 5,086,492	5,106,164 421,364	4,359,844 377,141	880,323 41,971	412,680 3,789	2,826,259 303,992	240,582 27,389	746,320 44,223	548,839 11,338	309,413 2,537	239,426 8,801
Purchases	33,369,874 4,113,595	2,295,147 668,222	1,775,134	161,368 201,878	68,990 143,919	1,452,109 179,604	92,667 40,288	520,013 102,533	54,740 120,865		31,937 75,974
Material and supplies. Other costs	2,272,701 8,598,805	173,857 1,499,889	139,141	34,021 481,991	28,621 170,631	00,109 1,155,343	10,390 97,285	34,716 94,639	44,399 327,761	17,124 225,394	27,275 102,367
Less: Inventory, end-of-year	5,511,333	452,315	402,511	40,906	3,270	330,898	27,437	49,804	10,264	3,336	6,928
Salaries and wages Payments to partners	8,624,308 1,878,045	52,380 87,438	22,918 63,828	5,683 15,761	7,238 10,651	6,388 29,578	3,609 7,838	29,462 23,610 15,209	24,418 17,154 53,141	10,759	9,625 6,395 16,988
Rent	2,606,941 5,524,183	306,64+	291,440 320,628	145,009 85,936	35,489 47,634	99,661 167,135 81,610	11,281 19,923 12, 5 71	12,917 17,622	22,011	15,426	6,585 10,631
TaxesBad debts	3,646,793 182,872	211,436 3,336	193,814 1,010	63,954 627	35,679	758	12,571	1,720	1,963	1,691	272
Repairs. Depreciation.	1,331,403 5,112,438	283,305 549,129	257,012 510,323	99,081 100,626	27,265 54,189	114,299 201,438	16,367 34,070	25,993 38,80 ₀	37,605 103,488	13,562 64,765	24,043 38,723
Amortization. Depletion.	40,730 207,540	104 2,647	2,112	34 641	35 31	24 1,219	6 221	5 535	226 139,716		204 25,483
Retirement plans, etc	100,232	1,176	834 680	341	68 140	409 286	16 83	342 352	1,367 1,430	680 235	587 1,195
Employee benefit programs	103,108 479,186	1,032 8,464	8,184	165 258	2,828	3,3 ₆ 9 4,636	1,720	280 346	85,466	83,596	1,870
Farm net loss Net loss, noncapital assets	11,170	9,603 5,822	9,257 4,763	2,057 1,094	222 125,993	3,179	2,423 268 50,197	1,059 140,085			1,591 69,087
Other deductions	12,828,673	768,026	627,441	147,638	123,409	106,734	31,328	128,475	1869,720		33,142
Net profit (less loss)	9,146,110	528,570 1,069,551	400,095 909,647 509,552	265,442 339,553 74,111	100,378	403,731	65,985 34,657	159,904	326,047	263,976	62,071 28,929
Net loss	6,360,665	540,981	309,332	/4,111	100,707	270,771	34,051	,,,,,,	1,1,2,7,10,	2,200,000	1
PARTNERSHIPS WITH NET PROFIT Number of partnerships	641,383	79,552	71,565	24,144	6,201	35,767	5,453	7,987	6,690	5,651	1,039
Total receipts	83,653,858	6,594,077	5,505,728	1,584,218	604,453	3,051,475	326,582	1,027,349	1,135,605	718,658	416,947
Business receipts	80,787,398 199,573	6,116,246 2,354	5,112,592 2,069	1,332,537	572,603 254	2,911,844 633	295,508	1,003,654	1,077,141 7,727		406,980 118
Nonqualifying dividends	8,609 924,447	480 24,585	450 23,074	227	80 2,896	126 10,736	17 2,882	30 1,511	78 5,740	75	3 939
Rents	335,316	44,521	43,400	22,448	5,619	14,328	1,065	1,061	10,026	6,876	3,150
RoyaltiesFarm net profit	100,883 20,076	6,157 19,959	0,154 19,959	0,471	1,506		365 3,878	3	14	-	991 14
Net gain, noncapital assets. Other receipts	140,542 1,125,394	18,388 361,387	13,542 345,428	2,402 210,090	1,040 20,422	9,269 92,988	831 21,928	4,846 15,959	3,971 10,549		2,781 1,971
Total deductions	68,147,083	5,524.526	4,657,081	1,244,005	504,075	2,647,744	200,597	867,445	809,558	454,682	354,876
Cost of sales and operations, total Inventory, beginning-of-year	40,923,449 4,130,254	3,867,849 310,460	3,234,574 272,690	699,806 30,398	314,781 1,388		162,956	633,275 37,770	378,326 9,651		199,583 7,580
Purchases	29,416,494 3,318,159	1,842,955 482,473		13a,430 15b,479	63,378		71,033 22,878	452,013 84,311		20,194	29,152 63,964
Material and supplies	1,819,662	135,438	105,377	27,707	23,726	47,606	6,338 63,221	30,061 70,425	38,575 187,642	13,844	24,731 79,968
Less: Inventory, end-of-year	4,427,205	323,068	281,763	31,151	2,461	229,663	18,488	41,305	8,619	2,807	
Salaries and wages	7,354,935 1,317,350	42,688 53,406	32,860	11,065	6,791	11,625	2,082 3,379	27,852 20,546	12,058	3,122	3,123
RentInterest	1,990,279 1,958,353	224,423 174,085		53,091	13,972	87,658	8,195 10,586	13,362	10,500	7,353	12,890 3,147
Taxes	2,318,704	147,270 2,055	133,547	48,429			8,299 loy	13,723	27,058		8,547 244
Repairs Depreciation	874,270 2,525,748	199,194 356,942	180,463 330,273	74,172	17,654	77,118	11,519 20,076	18,731	29,178	10,389	
Amortization. Depletion.	11,585	50 2,091	48	32	10	5	206	362	204	-	204
Retirement plans. etc	92,732	1,040	768	341	. 68	345	14	274	1,012	553	459
Employee benefit programs	90,789 25,488	827 1,842	493 1,854	111	. 466	1,255	77 2	334	1,751		1,121
Farm net loss	4,39 9,189	2,03-	2,000		23		113		33		
Other deductions	8,380,365	448,021	346,043				32,924	101,978			
Net profit	15,506,775	1,069,551	909,647	339,553	100,378	403,731	o5,785	159,904	320,047	263,976	62,071

Table 3.2-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	[AII 115GICE	are estimate		samplesm		a are in un	Dusanns Oi	dorraroj				
	<u> </u>		Contr	act construc					Y	Manufacturin	g	
Item	Total	General contractors	Total	Plumbing, heating, and air condition- ing	Printing, paper- hanging, and decorating	Masonry, stonework, and	Contrac- tors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufac- turing, not else- where classi- fied
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of partnerships	53,047	18,223	34,815	5,843	4,132	3,992	20,848	27,214	4,720	4,271	2,440	15,783
Total receipts	8,454,570	5,278,913	3,172,386	691,218	192,881	372,594	1,915,693	5,393,558	932,202	458,874	234.771	3,767,711
Business receipts	8,338,018	5,190,692	3,144,075	685,132	189,927	370,699	1,898,317	5,330,608	913,494	453,974	233,237	3,729,903
Income from other partnerships, etc	11,910 114 13,310 38,676	8,697 99 9,986 27,741	3,213 15 3,324 10,935	14 5 ! 1,151 2,621	344 2,228	142 1,170	2,977 10 1,687 4,916	213 68 8,121 14,693	22 4 2,198 5,095	1 802 974	7 241 384	191 56 4,880 8,240
Royalties	156	133	23	10			13	2,852	1,141	11	11	1,689
Farm net profit. Net gain, noncapital assets. Other receipts.	14 11,417 40,955	8,351 33,203	3,048 7,750	69 2,216	201 181	3 8 350	2,770 5,003	52 3,378 33,573	2,121 8,127	58 3,054	340 551	52 859 21,841
Total deductions	7,598,782	4,911,965	2,683,439	605,343	147,261	309,545	1,621,290	5,060,207	876,349	402,942	202,823	3,578,093
Cost of sales and operations, total Inventory, beginning-of-year	6,215,776	4,199,772 257,458	2,013,576 87,850	495,878 32,144	103,295 5,328	245,108 4,458	1,169,295 45,920	3,727,093 406,178	612,920 71,344	251,909 16,459	131,219 17,229	2,731,045 301,146
Purchases	1,207,014	512,650 749,865	694,364	242,101 127,791	23,573 44,616	39,905 103,091	388,785 402,259	2,128,378 844,888	306,644 135,931	110,583 91,468	61,409 47,370	1,649,742 570,119
Material and supplies Other costs Less: Inventory, end-of-year	1,179,444 2,334,490 278,493	821,747 2,035,663 177,611	357,424 297,063 100,882	72,303 60,951 39,412	20,961 19,588 10,771	58,887 40,969 2,202	205,273 175,555 48,497	251,315 514,246 417,912	44,052 126,882 71,933	16,012 35,979 18,592	11,040 12,444 18,273	180,211 338,941 309,114
	151,894	70,094	81,545	12,569	7,719	11,921	49,336	185,616	18,789	26,078	12,040	128,709
Salaries and wages Payments to partners Rent.	139,427 118,219	52,476 78,000	86,892 40,098	12,316 4,883	6,170 1,327	7,520 2,322	60,886 31,566	102,829 85,598	11,308 22,301	17,630 10,299	8,413 3,720	65,478 49,278
InterestTaxes	65,366 130,552	48,466 59,926	16,844 70,589	2,808 12,643	1,120 4,335	1,448 8,397	11,468 45,214	53,385 107,020	18,871 20,476	2,868 10,760	2,044 5,665	29,602 70,119
Bad debts	5,520 85,492	2,025 50,330	3,471 35,162	1,319 2,338	130 794	343 2,596	1,679 29,434	11,020 81,363	1,026 24,340	2,557 3,360	344 4,080	7,093 49,583
Depreciation	160,257	85,374 626	74,786	9,352	3,944	5,708 14	55,782 38	200,094	48,242 126	11,462 435	7,904	132,486 766
Depletion	3 08	472	436	195	-	6	235	24,530	23,777	-	15	738
Retirement plans, etc	7,118 13,086 2,322	3,645 4,263 1,952	3,473 8.823 370	640 1,530	95 220 1	329 700 8	2,409 6,373 361	8,174 11,851 1,940	377 1,082 30	1,165 1,378 283	341 786	6,291 8,605 1,627
Farm net loss Net loss, noncapital assets Other deductions	22 2,464 499,677	5 2,313 252,226	17 151 247,150	- 5 48,863	37 18,074	1 23,124	17 108 157,089	1 987 457,3 7 3	529 72,155	18 62,740	18 26,228	1 422 296,250
Net profit (less loss) Net profit Net loss	855,788 968,181 112,393	366,948 453,388 86,440	488,947 514,775 25,828	85,875 88,985 3,110	45,620 46,643 1,023	63,049 65,845 2,796	294,403 313,302 18,899	333,351 495,515 162,164	55,853 76,979 21,126	55,932 71,698 15,766	31,948 38,747 6,799	189,618 308,091 118,473
PARTNERSHIPS WITH NET PROFIT												
Number of partnerships	43,063	13,936	29,120	5,045	3,555	3,708	16,812	19,871	3,925	3,022	1,928	10,996
Total receipts Business receipts	7,261,188	4,382,876 4,313,480	2,876,894	644,001 638,420	185,845 183,510	354,068 352,211	1,692,980	4,544,048	698,686 688,826	401,238 397,292	196,461 195,234	3,247,663 3,217,080
Income from other partnerships, etc	11,880	8,567	3,213	14	103,010	222	2,977	190	11	1	192,234	179
Monqualifying dividends Interest. Rents	11,558	8,427	3,131	1,010	344	139	1,038 4,013	6,798 9,580	1,607	545 633	225 222	4,421
Povelties.	32,756 156	23,701	-1,055 23	10	1,016	1,141	13	1,717	2,264	11	11	6,461 1,545
Farm net profit	10 8,111	7 5,222	3 2,889	- 69	201	3 8	2,011	51 3,011	1,979	- 57	320	51 655
Net gain, noncapital assets Other receipts	30,154	23,169	6,935	2,188	174	344	4,279	24,221	3,849	2,699	449	17,224
Total deductions	1	3,929,488		555,016	139,202	1		4,048,533	621,707	329,540		2,939,572
Cost of sales and operations, total Inventory, beginning-of-year	296.695	3,413,417 216,692	80,003	453,352 31,156	100,973	229,093 3,942	1,020,951 39,940	3,089,673 307,756	457,733	212,918 13,5:3	103,849 9,985	2,315,173
Purchases	1.187.020	431,770 586,403	600,317	225,134 115,366	22,778 43,596	37,425 99,203	344,384 342,152	689,836	247,421 102,318	97,336 76,923	49,713 39,050	1,459,285 471,545
Material and supplies	966,038 1,933,963	647,648	318,228 268,413	62,995 57,529	20,389 19,503	56,048 34,184	178,795 157,197	184,649 377,004	23,477 85,388	12,926 26,581	8,443 7,620	139,803 257,415
Less: Inventory, end-of-year	225,726	133,913	91,813	38,329	10,258	1,709	41,517	323,327 140,259	51,388 12,594	14,401	10,962	246,576 95,314
Payments to partners	119,791 87,995	49,286 35,899	70,505 52,055	12,303	7,193 3,425	10,580 5,656	40,429 32,013	68,693	7,796	22,678 9,939	5,519	45,439 39,040
Interest Taxes.	87,431 43,802 110,446	58,168 30,248 48,805	29,263 13,554 61,627	4,440 2,484 11,391	1,211 1,016 4,247	2,210 1,362 7,899	21,402 8,692 38,090	56,611 26,626 83,969	7,026 6,093 14,698	7,532 2,063 8,847	3,013 1,247 4,515	17,223
Bad debts Repairs	4,476	1,338	3,138	1,269	130	280	1,459	8,983	944	2,226	272	5,541
Repairs Depreciation Amortization	67,535 127,658	36,666 64,256	30,869 63,402	1,901 8,372	761 3,258	2,563 5,414	25,644 46,358	62,527 124,199	17,547 27,869	2,890 8,534	1,645 6,142	40,445 81,654
Amortization Depletion	678 663	626 427	52 236	4 -	-	14	34 230	789 10,445	9,780	348	15	334 650
Retirement plans, etc	5,845 11,656	2,639 3,607	3,206 8,049	640 1,505	84 220	329 626	2,153 5,698	6,557 9,265	291 757	1,136 1,280	191 607	4,939 6,621
Net loss from other partnerships, etc	907	537	370 17	1,505	1	8	361 17	370	29	1,280	-	341
Net loss, noncapital assets	229 404,394	85 183,481	144 220,763	5 45,889	37 16,646	1 22,182	101	849 358,717	529 57,920	18 49,131	21,008	290 230,658
Net profit	968,181	453,388	514,775	88,985	46,643	65,845	313,302	495,515	70,979	71,698	38,747	308,091

Table 3.2-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

						-noney anoun		pusands of d		retail trad	le .		
	Transport	ation, comm sani	mication, tary servi		. gas. and					Retail	trade		
Item	Total	Tre Total	Trucking and ware- housing	Other transpor- tation	Communi- cation, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchan- dise stores	Total	Food stores Grocery Stores	Other food stores
	(24)	(25)	(20)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Number of partnerships	14,854	12,065	8,957	3,108	2,789	195,358	28,497	166,169	9,986	8,748	23,078	16,539	6 , 539
Total receipts	1,391,875	1,176,978	821,808 793,742	355 ,1 70	214,897 211,363	35,753,390 35,343,481	11,164,647	24,542,170	2,124,524	1,053,076	5,104,764 5,073,391	4,311,649	793,115
Income from other partnerships, etc	1,320	1,320	383	937	-	4,140	1,606	2,534	723 426	174	75	30	45
Nonqualifying dividends Interest Rents	2,220 10,139	1,644	1,091	553	576	1,442 42,012	254 12,568	29,400 85,216	4,345 9,906	22 1,°64 4,917	2,272	2,015	19 25° 1,97°
Royalties	189	183	7,819	1,458	862	112,261	26,822 343	668	125	59	11,243	9,266 1"	54
Farm net profit Net gain, noncspital assets Other receipts	3,019 21,373	2,001 20,301	1,347 17,247	654 3,054	1,018 1,072	433 12,163 236,447	311 2,613 92,615	122 9,540 143,440	12 810 20,917	45 712 6,374	55 3,336 13,855	2,622 12,979	714 876
Total deductions	1	1,058,020	735,100	322,920	195,306	33,564,129	10,628,433	22,893,859	1,974,708	972,076	4,870,247	4,137,856	732,391
Cost of sales and operations, total Inventory, beginning-of-year	650,202 10,214	568,218 7,763	365,214 6,304	203,004 1,459	81,984 2,451	26,588,228 3,273,395	9,106,339 816,371	2,451,960	1,557,992 431,419	703,100 167,077	4,047,714 249,106	3,508,179 232,658	539,535 10,448
Purchases Cost of labor	187,142 212,864	175,069 167,867		46,419 33,999	12,073 44,997	25,395,803 230,844	8,638,794 71,713	159,129	1,484,983 21,373	606,721 1,724	3,975,111 9,405	3,467,138 3,122	507,973 6,283
Material and supplies	40,873 210,828	35,248 192,727	31,825 70,481	3,423 122,246	5,625 18,101	261,014 1,020,261	75,638 394,691	185,053 624,693	19,191 51,734	3,039 43,172	26,424 53,627	16,236 37,380	10,188
Less: Inventory, end-of-year Salaries and wages	11,719 33,743	10,456 30,990	5,914 19,075	4,542 11,915	1,263 2,753	3,593,089 2,545,723	890,868 525,721	2,696,150	450,708 159,273	178,633	265,959 327,615	248,355 253,361	17,604 74,254
Payments to partners	36,833 36,531	26,957 29,252	21,748 22,032	5,209 7,220	9,876 7,279	456,415 530,621	97,188 72,939	358,589 457,081	33,999 17,127	18,006 21,212	46,619 55,564	32,500 38,072	14,119 17,492
Interest	30,169 51,974	25,746 44,008	12,708 35,569	13,038 8,439	4,423 7,966	173,548 577,614	42,635 125,033	130,537 451,361	12,229 38,246	5,485 21,113	14,758 74,250	11,500 60,702	3,258 13,548
Bad debts	2,306 61,035	1,525	1,040	479	~81	61,816	19,80-	41,892	7,125	1,931	3,216	2,929	287 5,459
Repairs Depreciation Amortization Depletion	122,124 280 217	53,240 96,592 180 188	44,976 64,851 35 67	8,264 31,741 145 121	7,795 25,532 100 29	156,784 366,441 974 1,536	36,189 84,200 268 1,092	120,474 281,541 706 444	9,884 22,972 14 58	5,543 19,248 2 3	21,805 45,532 169 46	16,346 33,881 32 18	11,651 130 28
Retirement plans, etc	1,067 1,850 1,167	932 1,587 162	634 1,273 39	298 314 123	135 263 1,005	11,502 16,396 2,803	5,766 5,958 994	5,732 10,437 1,778	649 1,384 127	538 447 2	1,054 2,401 598	793 1,721 50	26 1 680 548
Farm net loss Net loss, noncapital assets Other deductions	878 222,950	783 177,660	750 1+5,083	33 32,577	95 45,290	83 3,465 2,070,180	1 667 503,639	82 2,798 1,563,492	26 113,603	200 86,394	211 228,684	11 209 177,552	- 2 51,132
Net profit (less loss)	138,549 194,585 56,036	118,958 155,672 36,714	86,708 100,669 13,961	32,250 55,003 22,753	19,591 38,913 19,322	2,189,261 2,412,857 223,596	536,214 585,406 49,192	1,648,311 1,822,082 173,771	149,816 161,521 11,705	81,000 88,897 7,897	234,517 256,072 21,555	173,793 189,542 15,749	60,724 06,530 5,806
PARTNERSHIPS WITH NET PROFIT Number of partnerships	10,425	8,394	6,519	1,875	2,031	146,049	21,459	124,165	7,603	253وه	18,738	13,754	984,
Total receipts	1	975,652	705,828	269,824	177,744	32,041,326	10,238,323	21,758,684	1,942,390	939,978	4,545,486	3,853,089	692,397
Income from other partnerships, etc	1,122,657 1,320	947,272 1,320	682,082 383	265 , 190 937	175,385	31,676,000 3568	10,112,908	21,519,325 2,018	1,908,974 723	927,462	4,516,990 56	3,828,343 28	688,647 28
Nonqualifying dividends Interest Rents	1,801	1,324	897	427	477	1,343 38,924	218	1,125 27,309	426 3,939	1,680	2,115	410 1,865	250
Royalties	6,184	5,355 1	4,850	505	829 6	96,494	24,058 145	72,213	9,404	4,163 59	10,401	8,437 16	⊷9ور1 54
Farm net profit	2,285 19,135	1,437 18,936	1,099 10,509	338 2,427	848 199	406 10,330 213,474	311 2,410 85,124	95 7,910 128,047	12 727 18,080	45 565 5808	31 3,004 12,330	31 2,443 11,516	631 81-
Total deductions	958,811	819,980	605,159	214,821	138,831	29,628,469	9,652,917	19,930,602	1,780,869	851,081	4,289,414	3,003,547	625,867
Cost of sales and operations, total Inventory, beginning-of-year	523,187 8,070	459,239 722,5	314,029 5,349	145,210 373	63,948	23,807,352 2,811,53°	8,338,834 712,341	15,439,718 2,094,945	1,417,242 376,333	629,590 147,369	3,593,343 216,332	3,126,303 202,425	460,040 13,400
Purchases	150,513	144,558	113,284	31,274 29,312	5,955 37,015	22,793,636	63,616	14,830,921 140,486	1,361,021	597,064	3,528,902	3,091,843 2,495	059 (3°054 654 (5
Material and supplies Other costs Less: Inventory, end-of-year	31,776 159,054 7,357	27,763 143,361 6,281	24,735 61,457 5,600	3,028 81,904 681	4,013 15,693 1,076	215,236 893,866 3,111,027	61,466 348,552 781,385	153,460 544,440 2,324,534	17,247 43,290 399,231	1,347 40,485 158,219	21,814 48,040 229,894	12,337 32,650 215,447	9,407 15,390 14,447
Salaries and wages Payments to partners	28,383 24,317	25,871 18,606	15,884	9,987 3,852	2,512 5,711	2,191,677 325,726	469,8b3 69,796	1,717,872 255,292	141,511 26,721	77,105 12,301	284,161 33,389	220,455 24,523	63,706 8,866
RentInterest	27,251	21,613 10,966	16,345 8,815	5,268 2,151	5,638 2,356	433,240 129,891	62,141 34,076	370,534 95,480	13,912	16,520 3,556	46,512 11,174	31,830 9,029	14,692 2,145
Taxes Bad debts	+1,767 1,636	36,635 1,057	29,386 660	7,249	5,132 579	499,320 47,340	113,623	384,498 33,135	33,501 6,088	19,082 1,000	64,796 2,458	53,179 2,296	11,617 162
Repairs Depreciation	47,445 72,169	41,746 60,258	35,424 51,035	6,322 9,223	5,699 11,911	129,535	31,468 71,945	97,950 227,859	9,221	4,946 15,817	18,494 36,765	13,99° 27,886	4,497 8,879
AmortizationDepletion	154 163	54 136	35 56	19 80	100 27	636 1,473	1,039	534 434	13 54	2	154	18 14	136 28
Retirement plans, etc	1,065	932 1,498	634	298 312	133	10,604	5,4,97	5,103	63™	~31	968	727	241
Employee benefit programs Net loss from other partnerships, etc Farm net loss	1,725	80	1,186	73	227	1-,360 2,074 83	5,323	9,036 1,345 82	1,308 125	315 2	2,123 597	1,452 49 11	671 5+8
Net loss, noncapital assets Other deductions	275 175,870	180 141,109	147	33 24,347	95 34,761	1,602 1,733,086	1 324 434,099	1,278 1,296,452	16 100,270	22 69,689	11 143 194,284	142 151,646	1 2,638
Net profit		155,672	100,669	55,003	38,913	2,412,857	585,406	1,822,082	161,521	88,897	256,072	189,542	66,530
	1			1	1	-,,	207,400	1,000,000	1 2029/21	1 22,027	230,012	2011/242	00,200

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

						thousands of		i			
					Retail		nued				
Item	Automoti Total	we dealers of Motor vehicle dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Othér retail trade	Wholesale and retail trade not allocable
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of partnerships	32,820	5,891	18,873	8,056	11,430	10,120	23,395	10,967	4,564	31,061	692
Total receipts	6,539,806	2,839,149	2,693,682	1,007,035	1,385,937	1,512,718	2,107,333	681,325	837,014	3,195,613	46,573
Business receipts Income from other partnerships, etc. Nonqualifying dividends. Interest.	6,478,755 479 51 7,207	2,807,614 36 17 4,083	2,676,704 422 34 1,280	994,437 21 - 1,844	1,366,649 19 7 1,821	1,477,513 241 19 4,769	2,088,388 105 66 655	670,751 52 4 256	833,222 10 204	3,155,124 666 117 6,107	45,904 - - 44
Rents	20,078	9,840	6,197	4,041	3,781	8,394	10,279	3,585	2,100	10,933	223
Royalties. Farm met profit Net gain, noncapital assets Other receipts.	250 2 1,500 31,478	54 2 330 17,173	196 - 822 8,027	414 6,278	- 429 13,231	28 171 21,583	104 - 979 6,757	185 6,492	98 1,380	31 8 1,254 21,373	10 392
Total deductions	6,219,638	2,746,924	2,530,077	942,637	1,251,534	1,374,247	1,922,309	614,642	785,397	2,909,061	41,837
Cost of sales and operations, total. Inventory, beginning-of-year Purchases. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year.	5,181,631 500,724 4,885,012 54,221 49,351 316,166 623,843	2,406,400 259,200 2,177,238 44,068 24,942 229,719 328,767	2,038,281 84,039 1,965,579 4,585 10,231 59,564 91,717	736,950 157,485 742,195 5,568 8,178 26,883 203,359	882,356 286,334 858,504 7,459 11,214 16,484 297,639	981,864 223,757 965,572 13,668 6,657 19,278 247,068	990,043 35,165 903,853 33,839 25,813 28,493 37,120	353,831 23,160 330,862 3,575 8,534 10,111 22,411	660,996 79,073 666,889 96 3,822 4,066 86,950	2,085,518 456,145 1,988,853 13,769 31,008 81,562 485,819	30,844 5,064 30,649 2 323 877 6,071
Salaries and wages. Payments to partners. Rent. Interest. Taxes.	355,799 73,314 87,838 36,735 90,398	114,504 26,072 16,036 18,879 20,299	173,651 35,727 57,839 6,577 55,135	67,644 11,515 13,963 11,279 14,964	133,945 27,531 46,255 6,825 27,178	128,042 27,316 30,568 10,709 25,573	406,386 34,857 89,305 18,180 73,127	88,636 11,820 21,487 5,499 29,169	37,307 10,393 12,372 3,622 17,309	290,015 74,734 75,353 16,495 54,998	4,132 638 601 376 1,220
Bad debts	9,585 22,181 46,885 51 36	4,353 10,128 11,826 20	3,188 6,878 23,422 - 26	2,044 5,175 11,637 31	2,097 4,511 12,345 62 273	6,564 5,287 16,809 91	1,019 24,493 55,665 191 4	568 8,186 15,091 18	506 2,634 6,461 53 4	9,281 15,950 40,533 55 18	120 121 700 -
Retirement plans, etc	638 1,645 98 58 299	398 990 40 194	149 380 58 - 85	91 275 - 58 20	201 556 421	659 714 157 -	902 1,642 75 1,039	72 119 - - 577	72 120 279 - 127	947 1,409 21 13 283	4 1 31
Other deductions	312,447	110,770	128,681	66,940	106,977	139,859	225,381	79,567	27,142	243,438	3,049
Net profit (less loss)	320,228 352,048 31,820	92,225 98,275 6,050	163,605 175,960 12,355	64,398 77,813 13,415	134,403 143,254 8,851	138,471 150,215 11,744	185,024 215,825 30,301	66,683 78,932 12,249	51,617 54,558 2,941	286,552 320,760 34,208	4,736 5,369 633
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	24,956	4,865	15,168	4,923	9,116	7,548	10,878	8,067	3,784	21,222	425
Total receipts	5,794,203	2,609,152	2,363,313	821,738	1,258,706	1	1,743,070	573,268	776,325	2,809,347	44,319
Business receipts Income from other partnerships, etc. Nonqualifying dividends. Interest Rents	5,742,914 463 48 6,524 15,005	2,580,555 35 14 3,885 8,441	2,349,740 406 34 1,183 3,970	812,619 21 - 1,455 2,594	1,240,274 19 7 1,723 3,529	1,342,734 241 19 4,650 7,930	1,730,152 104 66 483 7,288	564,077 52 4 249 2,961	773,005 10 192 1,949	2,772,743 186 104 5,754 9,583	43,767 - - 16 223
Royalties. Farm net profit. Net gain, noncapital assets. Other receipts.	250 2 971 28,026	54 2 254 15,910	196 - 465 7,319	252 4,797	287 12,867	28 - 80 20,229	104 - 703 4,170	185 5,740	- - 98 1,071	26 5 1,220 19,726	-
Total deductions	5,442,155	2,510,877	2,187,353	743,925	1,115,452	1.225.696	1,527,245	494,336	721,767	2,488,587	38,950
Cost of sales and operations, tital. Inventory, beginning-of-year. Purchases. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year.	4,572,540 416,824 4,305,950 43,076 42,555 283,496 525,361	2,206,563 228,076 1,995,227 41,103 23,238 211,930 293,011	1.777,442 70,509 1.720,992 3,098 12,874 47,811 77,842	588,535 118,239 589,731 4,875 6,443 23,755 154,508	791,145 252,289 772,039 0,018 10,825 15,186 265,212	888,969 190,431 878,251 12,221 5,342	817,888 25,788 747,449 29,624 19,787 23,980 28,740	298,970 19,880 279,844 3,171 7,829 7,051 18,805	618,023 71,412 617,610 88 3,731 2,541 77,359	1,812,008 378,287	28,800 4,251 28,471
Salaries and wages. Payments to partners. Rent. Interest. Taxes.	310,540 51,860 73,300 27,024 78,656	104,545 22,107 14,165 15,757 18,171	148,684 22,926 49,216 4,586 48,370	57,311 0,827 9,919 6,681 12,115	121,836 22,687 39,852 5,178 23,488	8,912	314,182 23,056 67,936 10,974 56,894	69,967 8,556 15,792 3,727 23,000	32,155 9,681 10,986 3,088 15,085	250,793 51,017 60,987 11,881 47,389	3,942 638 565 335 1,199
Bad debts. Repairs. Depreciation. Amortization Depletion.	8,085 17,310 38,256 25 36	3,979 8,795 10,308 19	2,535 5,359 18,776 - 26	1,571 3,156 8,972 6	1,759 4,046 10,009 62 273	5,334 4,536 15,364 90	456 18,593 40,574 108 4	429 5,909 11,323 5	371 2,291 5,662 20 4	6,455 12,604 33,155 55 18	117 117 666
Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss. Net loss, noneapital assets	613 1,515 47 58 267	374 891 40 - 182	148 358 7 - 70	91 260 58 15	201 521 124 -	655 640 78 - 35	839 1,209 72 - 426	35 112 - - 62	72 108 279 - 51	652 1,185 21 13 245	4 1 31
Other deductions	262,023	104,95	108,650	48,407	+3,61€	122,093	174,034	56,449	23,891	200,109	2,535
Net profit	352,048	98,275	175,960	77,813	143,254	150,215	215,825	78,932	54,558	320,760	5,369

Table 3.2-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	1		on camp	esmoney am			real estate				
	_		Fin		21102100, 210				Real estate		
Item	Total	Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies	Insurance agents, trokers, and service	Total	Uperaturs, except developers, and lessors of buildings	Lessors of real propert; other than buildings	Agents, brukers, and managers	Other real estat…
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(48)	(49)	(50)	(51)	(52)	.53)	(54)	(55)	50)	157)	531
Number of partnerships	353,327	85,502	2,574	5,212	77,716	9,413	258,412	208,976	24,527	10,770	14,139
Total receipts		3,964,152	408,454		1						2,291,068
Business receipts	17,108,898	2,715,706	338,503	2,404,580 1,899,330	477,873	999,793	13,992,619	10,525,625	270,314 241,796	575,739 517,507	2,291,068
Income from other partnerships, etc	164,337 9,577	139,739	905	88,458 1,880	50,376 6,507	851	23,747 762	15,322	~01	1,1~1	6,553
Interest	965,151	8,648 772,045	261 53,364	227,621	491,060	167 9,883	183,223	526 115,643	151 6,620	18 10,322	6° 50,638
Rents Royalties	111,152 71,705	27,488 65,943	3,479 2	1,080 20,029	22,929 45,912	2,505 103	81,159 5,659	12,308	7,204 2,374	16,812 94	44,835
Farm net profit	304	228	-	-	228	-	76	1	72	-	3
Net gain, noncapital assets	100,013 449,134	31,180 203,175	279 11,661	7,329 158,853	23,572 32,661	85 10,113	68,748 235,846	50,994 132,071	970 10, 426	9,260 20,555	^,524 72,194
Total deductions	19,443,727	3,706,159	370,142	2,027,179	1,308,838	758,627	14,978,941	11,939,468	254,387	496,552	2,288,534
Cost of sales and operations total	2,651,394	621,973	230,031	21,152	370,790	193,137	1,836,284	125,521	8,375	147,104	1,555,284
Inventory, beginning-of-year	497,000	8,999 522,174	2,417 230,553	1,741	4,841 291,621	1,485 27,806	486,516 547,907	20,295	1,687 4,735	37,236 60,342	427,298 451,892
Cost of labor	61,579 122,560	1,892 362	45 33	2	1,847 327	3,538 2,593	56,149 119,605	5,901 8,438	1,024 360	5,089 6,119	44,135 104,688
Other costs	1,471,873	102,178 13,632	1,372 4,389	19,409	81,397 9,243	158,262 547	1,211,433 585,326	79,150 19,201	4,174 3,605	89,347 51,029	1,038,762 511,491
Salaries and wages	1,435,574	752,425	37,162	695,738	19,525	111,145	566,004	463,501	0,000	39,419	56,404
Payments to partners	346,205 507,137	189,222 100,715	11,477 6,394	146,386 88,317	31,359 13,504	43,542 17,914	113,441 380,508	66,610 351,309	2,189 6,096	14,179 11,754	30,463 11,349
InterestTaxes	4,443,242	523,852	20,432	228,382	275,038	4,824	3,914,566	3,580,433	83,838	52,354	197,941
Taxes	2,043,236 68,081	153,149 43,431	4,553 16,537	86,454 16,519	62,142 10,375	16,924 6,525	1,873,163 18,125	1,749,083 9,763	48,744	808,21 72جور1	53,528 6,83°
Repairs. Depreciation.	476,383	10,269	383	4,758	5,128	1,621	464,493	442,154	6,732	6,996	8,611
Amortization	2,802,862	49,195 1,742	4,071 41	16,078 1,351	29 ,0 46 350	9,662	2005,744,2 266,4	2,646,090 3,944	38,916 13	25,520 46	31,479 263
Depletion	37,226	35,103	1	13,689	21,413	22	2,101	666	1,395	26 79	14
Retirement plans, etc	28,176 13,784	25,324 8,°30	1,296 915	23,657 7,698	371 117	1,127 1,382	1,725 3,672	1,187 2,886	23 33	350	436 403
Net loss from other partnerships, etcFarm net loss	362,427 799	268,449 601	3,085	11,660	253,704 601	55	93,923 198	58,437 198	997	8,407	26,082
Net loss, noncapital assets Other deductions	27,601 4,193,486	11,337 900,642	33,264	4,635 660,705	6,702 208,673	5 344 , 636	16,259 2,946,208	12,710 2,424,976	299 49 , 979	49 165,014	3,201 306,239
Net profit (less loss)	1463,456 3,054,842 3,518,298	257,993 1,110,443 852,450	38,312 53,719 15,407	377,401 530,639 153,238	1157,720 526,085 683,805	264,873 268,882 4,009	¹ 986,322 1,675,517 2,661,839	1,083,970 1,201,173 2,285,143	15,927 108,796 92,869	79,187 134,806 55,619	230,534 230,742 208,208
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	198,269	43,469	1,951	4,062	37,456	8,314	146,486	115,466	16,197	6,~19	8,104
Total receipts		3,545,682	392,635	2,171,515	981,528	988,519	8,121,876	5,739,581	217,322	476,278	1,688,695
Business receipts	11,119,644 155,952	2,431,458 133,828	329 , 520 482	1,711,356 86,974	390,582 46,372	965,1 <i>5</i> 1 851	7,723,035 21,273	5,529,460	195,554 694	427,575 1,161	1,570,446 5,681
Nonqualifying dividends	6,328 813,711	5,741 677,053	58 49,220	1,011 195,200	4,672 432,633	163 9,856	424 126,802	227 78,564	149 5,150	18 7,515	30 35,573
Rents	77,486	23,322	3,424	1,043	18,855	2,401	51,703	7,939	5,150	13,190	25,424
RoyaltiesFarm met profit	63 , 229	58,399 216	2	18,264	40,133 216	103	4,727 4	2,567 1	2,001	28	131 3
Net gain, noncapital assets	78,588 340,919	27,905 187,760	272 9,661	7,306 150,361	20,327 27,738	83 9,851	50,600 143,308	33,962 73,124	691 7,933	8,987 17,804	960ء 7کبرنب
Total deductions	9,601,235	2,435,239	338,920	1,640,876	455,443	719,637	6,446,359	4,538,408	108,526	341,472	1,457,953
Cost of sales and operations, total Inventory, beginning-of-year	2,060,452 289,294	548,006 5,194	230,031 2,4 1 7	20,661 1,741	297,314 1,036	182,265 1,478	1,330,181 282,622	98,354 10,058	4,405 992	116,981 22,889	1,110,441 248,683
Purchases Cost of labor	845,105	453 , 533	230,553		222,980	26,352	365,220	23,394	1,014	49,157	291,655
Material and supplies	49,136 94,150	1,409 71	45 i 33	2	1,364 36	53 8 و3 496وء	91,589 91,589	2,173 3,625	438 198	4,482 3,571	36,696 84,195
Other costsLess: Inventory, end-of-year	1,105,463 322,702	96,864 960,065	1,372 4,389	18,918	6,574 4,676	148,941 540	859,658 313,097	67,420 8,716	567 804	69,960 33,078	719,711 270,499
Salaries and wages	1,010,080	618,911	33,849	576,052	9,010	113,571	277,598	208,403	4,138	30,634	34,373
Payments to partners	222,794 299,246	142,526 83,335	7,779 6,202	725,725 72,798	5,022 4,335	36,215 16,806	44,053 199,105	17,075 181,614	1,158 3,701	11,239 8,684	14,581 ,906
Interest Taxes	1,417,232 1,014,193	253,621 94,331	17,687 4,073	191,110 74,270	44,824 15,988	4,446 16,549	1,159,165 903,313	1,054,229 840,355	17,429 27,595	16,984 11,176	70,523 24,187
Bad detts	20,257	9,486	5,850	2,405	1,231	6,086	4,685	2,581	20	601	1,483
Repairs Depreciation	226,534 1,037,274	7,681 27,289	349 3,425	4,532 12,993	2,800 10,871	1,533 8,616	217,320	204,0°5 956,114	-,177 18,267	4,367 13,652	4,701 13,326
Amortization	2,926 33,938	1,369 32,054	40 1	1,259 11,693	70 20,360	106 22	1,451 1,862	1,397 349	1,291	16 13	121
Retirement plans, etc	26,695	24,334	1,264	22,852	188	1,100	1,261	81.3	1	-4	403
Employee benefit programs	11,432 13,040	7,911 8,55	879 379	01.5 6,528	17 1,647	1,358 55	2,163 4,431	1,519 2,768	17 281	305 974	302 408
Farm net loss	1,632	358	-	203	155	-	1,269	456	32	-	-7
Other deductions	2,203,510	575,473	27,112	506 , 750	41,611	330,904	1,297,133	968,196	26,000	125,536	177,3%
Net profit	3,054,842	1,110,443	53,719	530,639	526,085	268,882	1,675,517	1,201,173	108,796	134,306	_30,~42

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	 				Services				
		Hotels, r	coming houses	, camps,		Per	rsonal service	s	
Item	Total	and Total	other lodging Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
THE PROPERTY OF THE PROPERTY O	(59)	(60)	(6l)	(62)	(63)	(64)	(65)	(66)	(67)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	172,269	12,808	6,320	6,488	28,673	10,132	7,237	5,081	6,223
Total receipts	19,884,260	1,339,093	742,053	597,040	1,177,132	470,965	175,209	89,787	441,171
Positione magniphs	19,571,373	1,270,830	701,310	569,520	1,162,504	465,565	173,412	88,904	434,623
MUBINESS receipts Income from other partnerships, etc. Nonqualifying dividends.	17,303 246	280 20	184	96 20	78 7	-	45		29 7
Interest	31,346 81,799	4,675 33,295	2,572 17,801	2,103 15,494	1,520 7,017	454 3,065	34 1,263	5 664	1,027 2,025
Royalties.	17,684	48		48	1	-	-	-	1
Het gain, noncapital assets	20,364 144,143	2,988 26,957	1,972 18,214	1,016 8,743	1,321 4,684	681 1,196	265 190	88 12 6	2 87 3 ,1 72
Total deductions	13,480,329	1,361,476	708,336	652,640	960,430	412,186	146,851	51,880	349,513
Control of color and committees total	2,270,792	241,907	119,804	122,103	320,642	131,855	37,248	4,822	146,717
Inventory, beginning-of-year	109,940 916,793	12,684 114,536	3,597 47,288	9,087 67,248	22,156 116,694	4,239 19,421	2,432 7,188	43 520	15,442 89,565
Cost of labor	539,767 189,738	43,063 18,289	28,764 12,540	19,299 5,749	96,833 53,704	56,160 28,736	16,881 10,662	2,003 1,456	21,789 12,850
Other costs. Less: Inventory, end-of-year	648,473 133,919	62,402 14,067	32,372 4,757	30,030 9,310	54,883 23,628	27,692 4,393	2,324 2,239	824 24	24,043 16,972
Calcalon and under	4,1~6,227	23-,110	118,656	115,454	188,519	83,204	45,911	16,729	42,675
Payments to partners	686,820 962,674	17,142 79,424	10,629 43,529	6,513 35,895	60,26 1 64,978	13,870 26,188	11,089 14,817	10,680 7,299	24,622 16,674
Interest Taxes.	395,343 482,361	160,548 101,014	75,966 52,125	84,582 48,889	14,693 36,924	7,785 17,889	1,658 5,634	284 2,062	4,966 11,339
Pad dobto	28,520	3,724	1,887	1,837	3,856	402	23	2	3,429
Repairs. Depreciation.	144,595 197,443	45,626 179,848	26,014 96,702	19,612 83,146	18,806 60,098	11,164 32,965	1,837 6,279	334 1,914	5,471 18,940
Amortization. Depletion.	30,998 63 <u>1</u>	669	130	539	118 55	62 54	4	-	52 1
Retirement plans, etc	41,593	675	125	550 836	687 1,860	271 931	_	164	416 700
Employee benefit programs	43,636 12,018	1,198 3,277	352 2,802	475	1,800	117	65	104	32
Farm net loss	432 4,589	40	34	6	381	265	106	7 600	10
Other deductions	3,401,657	292,284	160,081	132,203	188,403	85,164 58,779	22,180	7,590	73,469
Net profit (less loss)	6,403,931 6,934,383 530,452	122,383 129,887 152,270	33,217 85,889 52,672	155,600 43,998 99,598	216,702 233,832 17,130	65,860 7,081	28,358 32,965 4,607	37,907 38,558 651	91,658 96,449 4,79 <u>1</u>
PARTNERSHIPS WITH NET PROFIT					400				
Number of partnerships	133,003	6,773	3,661	3,112	21,835	7,200	5,772	4,155	4,708
Total receipts	17,742,876	802,799 762,389	508,573 478,769	294,226 283,620	1,027,006	391,935 387,769	143,526 142,760	77,919 77,128	4 13, 626 407,229
Nones freelpts. Income from other partnerships, etc. Nonqualifying dividends.	16,582	143	81	62	74	-	45	-	29
Interest	26,004	2,771	2,003	768	1,415	397	30	5	983
Rents Royalties	57,976 14,471	16,313	12,150	4,163	5,196	2,308	280	664	1,944
Not gain, noncapital assets	2 15,692	974	571	- 403	1,104	464	265	- 88	287
Other receipts	120,433	20,189	14,999	5,190	4,329	997	146	34	3,152
Total deductions	11,059,888	672,912	422,684	250,228	793,174	326,075	110,561	39,361	317,177
Cost of sales and operations, total	1,823,468 90,095	122,593 6,319	75,269 2,579	47,324 3,740 27,826	276,011	106,472 3,262	29,533 1,755	3,072 28	136,934 14,923
Purchases Cost of labor	742,639 417,614	57,996 20,548	30,170 16,363	2~,826 4,185	106,789	16,631 43,495	5,516 13,601	441 770	84,201 20,628
Material and suppliesOther costs	148,191 522,850	11,468 33,170	8,441 21,210	3,027 11,960	44,009 47,506	22,512 23,754	8,859 1,314	1,202 649	11,436 21,789
Less: Inventory, end-of-year	97,921	6,908	3,494	3,414	20,755	3,182	1,512	18	16,043
Salaries and wagesPayments to partners	944و 792و 3 700ء و 504	125,138 9,489	72,900 6,059	52,288 3,430	156,155 43,718	70,876 8,216	34,007 7,672	14,259 5,264	37,013 22,566
Rent	838,077 141,318	46,303 52,476	28,638 34,259	17,665 18,217	51,948 10,319	20,008 5,015	11,592 912	6 , 226 284	14,122 4,108
Taxes	391,053	53,551	32,309	21,242	30,725	14,312	4,288	1,827	10,298
Bad gebtsRepairs	17,431 108,000	1,389 27,691	568 17,669	521 10,022	3,455 14,448	266 8,373	1,159	2 282	3,165 4,634
Depreciation	428,770 6,146	80,509 90	55,334	25 ,1 75 19	47 , 972 57	24,905 1	4,745 4	1,608	16,7 <u>1</u> 4 52
Depletion	574	153	-	- 100	1	240	-	-	1 407
Retirement plans, et Employee benefit programs	39,853 40,156	153 404	46 196	10° 208	676 1,508	269 664	65	122	657
Net loss from other partnerships, etc	5,422	43	43] [Ξ.] -		-	-
Net luss, noncapital assets. Uther deductions.	2,899,873	32 153,001	30 98,993	54,008	130 156,051	120 66 , 578	16,562	6,415	10 66,496
Net profit	6,934,383	129,887	85,889	43, 998	233,832	65,860	32,965	38,558	96,449

Table 3.2-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are esti	1	compres more	,	Services				
			Automobile par					1
	1			mobile repair		4.4	Repair	Amusement and recreation
Item	Business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services	services, except automobile	services, including motion pictures
PARTNERSHIPS WITH AND WITHOUT HET PROFIT	(68)	(64)	(70)	(71)	(72)	(73)	(74)	(75)
Number of partnerships	21,798	17,887	13,007	8,630	4,377	4,880	8,296	11,376
Total receipts	1,244,411	878,036	672,258	432,356	239,902	205,778	302,721	965,483
Business receipts	1,206,376	860,494 112	669,467 18	430,805	238,062	1-7,027	300,669	907,21€
Nonqualifying dividends	12	3 578	3 271	175	3 96	307		2,082
Rents	6,599 7,215	4,040	1.665	940	725	2,981	1,013	2,064 6,233
Royalties	2,322	18	-	-	-	18	-	6,258
Net gain, noncapital assetsOther receipts	11,096 15,704	1,458 4,727	220 614	136 295	64 319	1,238 4,113	858	2,050 39,557
Total deductions	1.144,390	743,116	561,080	359,348	201,732	182,036	239,182	921,340
Cost of sales and operations, total	290,920 9,954	401,825 26,195	346,064 23,782	222,246 17,693	123,818	55,761 2,413	128,024 16,210	225,205 8,213
Purchases. Cost of labor.	111,008	304,631 41,961	265,269 35,359	175,140	90,129	39,362	99,574	81,707
Material and supplies	23,656 80,259	30,740 29,592	28,431 21,882	13,370	15,061	2,509 7,710	16,560 11,298	41,587 9,481
Less: Inventory, end-of-year	10,240	31,494	28,659	21,323	4,503 7,336	2,835	4,202 19,820	104,139 19,927
Salaries and wages Payments to partners	150,513 44,459	76,721 31,629	58,842 28,906	35,600 19,968	23,242 8,938	17,879 2,723	31,744 17,605	143,607 17,852
Rent. Interest.	35,258 105,197	39,725 16,239	18,763 4,502	12,462 3,190	6,301 1,312	20,9 ₀ 2 11,737	7,289	81,599 39,Jlo
Taxes Bad debts	24,718	25,270 1,838	15,539 1,621	10,115	5,424	9,731	6,607 834	29,704
Repairs Depreciation.	11,962	10,398 43,729	3,905 14,003	2,835 9,400	1,070 4,537	6,493	1,764	1,648 17,292
Amortication. Depletion.	3,299 108	27	25	25	4,557	29,726 2	7,489	. 77,470 25,967 323
Retirement plans, etc	2,500	109	86	40	40	83	131	1,528
Employee benefit programs	2,34 ₀ 2,280	619	529	255	274	90	150	793 1,100
Farm net loss Net loss, noncapital assets	686	277 163	7 152	139	7 13	270 11	- ò	155 899
Other deductions	194,816	94,487	08,136	41,851	26,285	26,351	35,849	257,122
Net profit (less loss)	105,021 268,136	134,920 150,945	111,178	73,008 76,923	38,170 40,882	23,742 33,140	63,539 66,483	44,143 140,309
Net loss	163,115	16,025	0,627	3,915	2,712	9,398	2,444	90,100
PARTNERSHIPS WITH NET PROFIT Number of partnerships	14,672	13,643	10,244	6,890	3,348	3,399	6,322	6,457
Total receipts	982,955	751,473	582,571	373.049	209,521	168,903	272,127	715,825
Business receipts	948,712	741,549	580,237	371,776	208,461	101,312	270,196	670,230
Income from other partnerships, etc	30 10	109	18	-	13	91	3	1,900 23
Rents.	4,593 5,743	423 4,018	250 1,425	163 700	97 725	173 2,593	90 435	1,378 4,344
RoyaltiesFarm net profit	2,320	18	-	-	-	18	-	4,800
Net gain, noncapital assets	9,317 12,230	1,013 4,340	214 423	130 275	64 148	799 3,917	77 826	1,873 31,217
Total deductions	714,819	600,528	464,765	290,120	168,639	135,703	205,044	575,510
Cost of sales and operations, total	259,046 9,461	334,597 21,234	292,158 19,307	185,914 14,315	106,244 4,992	42,439 1,927	114,461 14,914	144,216
Purchases. Cost of labor.	104,319	253,353 35,283	223,808	14 ,608 16,320	76,200 14,713	29,545 4,244	89,J11 15,007	49,411 28,311
Material and supplies	16,749 70,505	22,437 27,260	20,505	9,074 15,701	11,532	1,831	4,572	6,053
Less: Inventory, end-of-year	9,279	24,970	22,407	17,110	4,164 5,357	7,305 2,503	3,756 17,799	5,140
Salaries and wages Payments to partners	122,845 29,534	64,∃05 17,506	50,867 15,368	31,028 10,611	19,839 4,097	14,038 2,198	26,530 11,680	98,7uc 12,797
RentInterest	27,527 17,284	33,897 8,∃77	15,948 3,329	13,899	5,049 1,110	17,949 5,645	1,350 1,357	59,051 6,913
Taxes Bad debts	20,25c	21,108	13,220	8,309	4,911 438	7,888	5,800	22,320
Repairs. Depreciation.	8,458 75,209	8,805 31,904	3,107 11,716	2,176 7,862	931 3,854	5,698 20,188	1,368	11,506
Amortization. Depletion.	28	27	25	25	-	20,100	- 0,000	5,115 323
Retirement plans, etc	2,454	169	86	40	40	83	131	1,135
Employee benefit programs	2,232 196	578 -	511	237	274	67	124	578
Farm net loss Net loss, noncapital assets	- 68	7 11	7 -	-	7 -	11	- 0	462
Other deductions	148,029	76,609	57,080	35,835	21,245	19,529	31,517	169,891
Net profit	268,136	150,945	117,805	76,923	40,882	33,140	00,483	140,309

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

(All rigures a					ices—Contin					
	Medical	and health	services		Engineering	Account	ing, auditin eeping servi			Nature of
Item	Total	Offices of physicians and surgeons	Other medical and health services	Legal services	and architec- tural services	Total	Certified public	Other accounting, auditing, and bookkeeping services	Other services	business not allocable
PARTMERSHIPS WITH AND WITHOUT NET PROFIT	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Number of partnerships	22,078	14,013	8,065	26,683	6,829	10,543	6,560	3,983	5,298	8,111
Total receipts	4,440,896	3,142,598	1,298,298	5,520,352	1,549,306	2,195,567	1,999,139	196,428	266,263	306,836
Business receipts	4,415,223 1,126	3,127,487 963	1,287,736 163	5,476,832 1,133	1,532,368 5,380	2,178,900 6,996	1,985,721 6,935	193,179 61	253,961 29	300,407 13
Nonqualifying dividends Interest. Rents	32 2,239 6,343	1,260 3,099	28 979 3,244	37 7,813 9,832	2 2,600 2,045	104 2,859 2,602	104 2,679 1,410	180 1,192	1 309 1,558	19 374 371
Royalties. Farm met profit Net gain, noncapital assets. Other receipts	50 2 663 15,218	125 9,660	50 2 538 5,558	351 - 381 23,973	31 - 112 6,768	61 - 185 3,860	185 2,044	1,810	8,544 - 24 1,837	30 221 5,401
Total deductions	2,442,274	1,408,872	1,033,402	2,631,141	1,238,858	1,571,255	1,433,168	138,087	226,867	277,000
Cost of sales and operations, total. Inventory, beginning-of-year. Purchases. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year.	215,390 4,776 43,338 86,147 28,868 56,617 4,356	31,842 1,461 10,204 9,630 6,872 5,102 1,427	183,548 3,315 33,134 76,517 21,996 51,515 2,929	62,010 1,238 4,274 536 56,352 390	326,290 4,818 14,172 115,669 6,055 189,904 4,328	18,698 768 1,925 10,539 437 5,878 849	16,866 744 1,810 9,996 237 4,845 766	1,832 24 115 543 200 1,033 83	39,881 4,161 27,370 2,445 6,474 4,245 4,814	171,646 11,755 86,970 6,553 9,501 70,984 14,117
Salaries and wages. Payments to partners. Rent. Interest. Taxes.	883,384 129,953 212,805 27,653 87,047	547,929 75,302 139,037 5,599 43,883	335,455 54,651 73,768 22,054 43,164	1,168,413 133,185 280,248 10,986 91,176	382,285 55,561 44,200 5,152 27,116	850,831 171.643 107.571 12,256 46,381	795,374 147,841 95,536 10,345 41,742	55,457 23,802 12,035 1,911 4,639	66,100 7,530 9,517 1,973 6,344	18,733 4,924 6,371 7,574 6,411
Bad debts Repairs Depreciation. Amortization.	4,457 16,856 54,767 264	734 8,627 24,346 160	3,733 8,229 30,421 104	2,673 12,108 60,616 461	1,125 2,485 12,697 35	2,002 6,145 27,025 158	1,976 5,234 21,971 158	26 911 5,054	259 1,153 4,596	310 5,141 10,600 19
Depletion Retirement plans, etc Employee benefit programs Net loss from other partnerships, etc	13 10,327 8,786 65	8,192 5,895 24	2,135 2,891 41	59 12,891 12,027 4,342	8 6,999 4,807 284	5,546 10,898 461	5,248 10,433 444	5 298 465 17	74 162	129 59 43 2,579
Farm net loss. Net loss, noncapital assets. Other deductions.	719 789,778	255 517,034	464 272,744	1,666 778,280	19 369,735	10 311,625	10 279,990	31,635	89,278	226 22 42,213
Net profit (less loss). Net profit. Net loss.	1,998,622 2,054,376 55,754	1,733,726 1,748,185 14,459	264,896 306,191 41,295	2,889,211 2,899,716 10,505	310,448 317,317 6,869	624,312 627,910 3,598	565,971 568,702 2,731	58,341 59,208 867	39,396 45,472. 6,076	29,836 50,814 20,978
PARTNERSHIPS WITH MET PROFIT								2.01	2 151	
Number of partnerships	19,479	12,906	ь,573	25,283	5,651	9,412	6,156	3,256	3,476	4,461
Total receipts	4,150,820	3,079,277	1,071,543	5,455,259 5,412,839	1,457,449	2,140,168	1,956,618	189,550 187,835	232,390	273,870 267,924
Income from other partnerships, etc. Nonqualifying dividends. Interest.	1,126 31 2,127	963 3 1,246	163 28 881	1,133 37 7,671	5,044 2 2,452	6,994 104 2,817	6,933 104 2,637	61 - 180	29 1 267	9 326
Rents	6,168 50	3,018	3,150 50	9,529	2,025	2,427	1,255	1,172	1,278	293
Royalties Farm net profit Het gain, noneapital assets Other receipts	2 647 14,243	125 9,372	2 522 4,877	381 23,318	99 5,849	185 2,312	185 2,010	302	22	30 166 5,122
Total deductions	2,096,444	1,331,092	765,352	2,555,543	1,140,132	1,518,258	1,387,916	130,342	186,918	223,056
Cost of sales and operations, total. Inventory, beginning-of-year Purchases Cost of labor Material and supplies Other costs Lesc: Inventory, end-of-year	166,673 4,725 40.147 54,799 26,005 45,075 4,078	31,756 1,461 10,204 9,630 6,859 5,029 1,427	134,917 3,264 29,943 45,169 19,146 40,046 2,651	61,953 - 1,238 4,274 536 56,295 390	289,289 4,407 13,323 100,770 4,952 169,562 3,725	18,070 768 1,839 10,421 331 5,501	16,829 744 1,810 9,996 237 4,808 766	1,241 24 29 425 94 693 24	36,559 3,532 25,213 2,416 6,079 3,406 4,087	6,696 77,054 5,114
Salaries and wages	780,307 98,294 186,984 16,249 71,529	525,390 52,863 134,271 4,963 41,768	254,917 45,431 52,713 11,286 29,761	1,151,097 101,218 273,509 10,478 89,320	372,149 40,470 41,757 4,500 25,693	833,227 155,755 104,219 11,728 45,125	779,924 133,034 92,796 10,083 40,721	53,303 22,721 11,423 1,645 4,404	61,785 3,810 7,502 1,037 5,560	17,055 3,897 4,789 1,577 3,628
Bad debts. Repairs. Deprectation. Amortization. Depletion.	3,155 14,854 43,800 202 13	728 8,428 23,251 160 13	2,427 6,426 20,549 42	2,616 11,949 59,548 437 59	2,349	1,993 5,842 25,886 158	1,967 5,008 21,154 158	26 834 4,732 - 5	253 735 3,113 -	287 4,315 6,847 2 129
Retirement plans, etc. Employee benefit programs. Het loss from other partnerships, etc.	9,777 7,324 59	8,158 5,854 24	1,619 1,470 35	12,816 11,925 4,316		5,546 10,742 461	5,248 10,331 444	298 411 17	74 131 -	59 31 - 226
Farm net loss. Net loss, nomeapital assets Other deductions.	108 697,116	107 493,358	203,758	1,666 762,636	19 339,173	10 279,491	10 270,209	29,282	60,359	18 26,535
Net profit	2,054,376	1,748,185	306,191	2,899,716	317,317	627,910	568,702	59,208	45,472	50,814

LLL. exceeds profit.

NOTE: Estimate for "Contractors not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

	Number of	Receipts	pts	Cost of	Deprecia-	;	Net profit		Receipts	pts		Depresion		Nor profit
Selected industry, size of business receipts	partner- ships	Total	Business	sales and operations	tion	Payroll	(less loss)	partner- ships	Total	Sustness	sales and operations	tion	Payroll	(less loss)
										Agricultur	Agriculture, forestry,	and fishery		
				sat manager rea							Total			
Total	958,912	99,802,234	96,277,784	47,930,134	5,112,438	12,737,903	9,146,110	121,318	8,258,526	7,639,041	5,106,164	549,129	720,602	528.570
Under \$1,000	-	166,149	19,944	25,796	68,976		57	16,236	33,739	3,077	18,883	14,669	3,742	1128,049
\$1,000 under \$4,500 \$2,500 under \$5,000			236,852	52,339 60,716	58,952			9,121	22,881	13,547	19,744	7,745	4,523	124,080
\$5,000 under \$10,000. \$10,000 under \$25,000.	96,089	733,949	641,922 2,457,609	148,356	111,858 318,984	34,248	4,708 352,173	13,140	115,728	95,962	48,625	16,522	6,421	4,819
\$25,000 under \$50,000			4,429,287	1,525,235	448,065				828,454	746,958	404,719	94,941	996'09	106,335
\$30,000 under \$100,000.			13,639,602	3,361,960	613,107	961,797 1,692,716	_		1,189,547	1,269,127	578,126	104,067	106,699	198,944
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	67,062	20,543,017	20,069,055	9,557,751	1,004,182	2,714,452	1,109,882	4,546	1,423,145	1,349,844	912,824	35,852	138,949	121,092
\$1,000,000 under \$5,000,000. \$5,000,000 or more.			18,822,546	11,132,610	717,136	2,464,776			1,189,015	1,159,476	957,339	22,013	89,016	31,804
					A	Agriculture,	- v-	fisher	ontinued					10,404
							Farms					į		
				Total							Field crop fa	farms		
10 to 1	100 201	7 075 388	076 787 9	778 056 7	510 323	588 607	,000 005	32 050	07.9 778 1	1 577 317	272 080	202 021	173 600	277 270
Under \$1,000.			2.653	18.454	12,968	3.563		3 962	10.673	478	1 061	079,001	106,102	744,502
\$1,000 under \$2,500		21,896	12,657	19,198	7,260	4,341		2,925	11,258	4,877	8,703	2,743	3,376	18,703
\$2,000 under \$0,000 \$5,000 under \$10,000 \$10,000 under \$35,000		103,602	87,948	44,765	14,863	5,696	3,891	3,799	33,772	27,948	10,553	2,802	1,931	5,076
\$25 000 under \$50 000			417,040	381 258	00,787	53 507	_	94/19	138,228	170 311	50,514	18,124	7,535	27,444
\$50,000 under \$100,000		1,087,811	976,465	547,906	100,878			3,944	352,263	289,751	144,190	31,051	36,019	79,841
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	3,842	1,207,723	1,135,662	773,658	68,049	107,041	96,971	1,004	333,340	293,119	166,229	32,934 23,491	44,945	46,100
\$1,000,000 under \$5,000,000.		944,158	917,879	751,613	18,492			78	132,218	123,432	81,479	4.213	12,946	19,46/
\$5,000,000 or more.	55	521,715	514,996	416,579	6,150	21,708	12,966	7	52,684	$\overline{}$	37,769	575	4,026	4,995
			Fruit, tree	nut, and vegetable	etable farms					- 1	Livestock far	rms		
Total		756,924	707,304	412,680	54,189	151,157	607 €1	55,537	4,011,095	3,808,255	2,826,259	261,438	185,992	106,734
Under \$1,000 \$1,000 under \$2,500.	1,	2,782	482	1,866	2,922	1,474	127,492	3,018	13,382	826 5,331	15,572	5,963	374	185,620
\$2,500 under \$5,000. \$5,000 under \$10,000	690 858	3,049	2,666	3,702	2,179	381		3,786	16,776	13,353	12,901	3,355	968	112,429
\$10,000 under \$25,000	1,		30,402	18,850	4,932	5,645		10,874	202,221	182,492	102,378	27,160	9,672	19,571
\$25,000 under \$50,000. \$50,000 under \$100,000.	1,949	97,776	72,570	39,419	6,814	11,759	8,739	11,027	433,543	396,396	331,310	53,455	31,859	36,759
\$100,000 under \$200,000. \$200,000 under \$500,000			132,048	70,757	9,641	33,443		4,114	583,362	548,384	373,362	45,648	32,409	44,248
\$500,000 under \$1,000,000.			67,450	36,536	4,456	15,639		635	415,184	403,132	345,183	13,433	16,946	410
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	86	175,173	168,945	120,868	5,920 585	39,188	3,231	328	602,715 402,712	592,289 397,254	522,218 343,324	7,398	14,720	12,582 5,408
			Fa	FarmsContinued	Pi								1	
				Other farms					5	mer agricu	other agriculture, lorestry,	try, and ilsnery	īry	
Total	10,181	432,699	391,473	240,582	34,070	43,897		12,027	1,183,138	1,154,692	746,320	38,806	131,995	128,475
Under \$1,000.	3,		417	1,237	1,407	454		1,745	1,860	424	429	1,701	179	16,195
\$1,000 under \$2,000.			1,992	3,073	723 953	246		534 1,017	985	3,874	1,357	735	182	12,027
\$5,000 under \$10,000. \$10,000 under \$25,000.	1,017	9,251	8,108	3,872	1,118	1,263	1124	1,133	12,126	8,014 35,121	3,860	1,659	3,069	928
\$25,000 under \$50,000.			51,182	26,925	5,437	4.187		1,592	57,231	56,493	21,461	4,459	7,369	13,219
\$100,000 under \$200,000 \$200,000 under \$500,000.	547 540 540	97,001	90,719 90,191 66,388	52,513	7,589	11,244	8,387	1,499	224,174	210,036	91,024	9,509	35,213	22,733 43,464 24,121
\$500,000 under \$1,000,000.		40,026	35,367	25,667	1,791	7,347	13,582	176	121,610	119,657	710,06	3,485	15,467	6,074
\$5,000,000 under >3,000,000	21	186,981	55,639	45,781	1,356	4,399	2,391	119	244,857	241,597	205,726	3,521	18,376	7,746
											-			

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	3 - 1 - A	Dood	1	Cost of				Number of	Rocolnee		Cost of			
Selected industry, size of business receipts	Number of	Receipts	pts	sales and	Deprecia-	Payroll	Net profit	partner or	va jau		sales and	Deprecia-	Pavroll	Net profit
	ships	Total	Business	operations	100		(tess loss)	ships	Total	Sustness	operations	t10n		(less loss)
							Mining	ng						
				Total						Crude pet	petroleum and	natural gas		
Total	13,414	1,378,948	1,292,351	548,839	103,488	145,283	1869,720	11,632	"	828,469	309,413	64,765	59,684	1902,862
Under \$1,000. ## 100 under \$2,510. ## 25 ev	1,240	19,090	2,079	2,542	5,933	6,728	1958,353	1,063	18,836	1,800	390	4,772	4,855	1945,129
#513.00 under #2500. \$55,000 under \$10,000.	1,120	7,964	7,564	1,395	1,313	303	89	976		6,562	1,277	1,299	242	1,40
\$10,000 under \$20,000	107	72 856	70,02	12 587	2,275	1 976	131 871	1,0,1		600,61	12,342	7 777	6/8,7	965,621
\$56,000 under \$100,000.	935	74,946	67,100	43,164	4,887	8,741	18,912	1,100	114.745	101,338	76.844	7,273	11,148	138.281
under \$200,000	533	172,590	163,470	80,463	6,579	12,135	131,490	312	100,996	93,776	49.592	7,165	7.321	110 643
\$500,000 under \$1,000,000	267	180,638	174,122	74,942	14,987	24,286	13,468	117	82,941	78,493	29,672	6,158	7,118	13,118
\$1,000,000 under \$5,000,000.	185	402,079	379,238	187,119 80,881	30,872	45,423 23,236	3,015	98	320,870	194,053 312,986	83,936 42,831	15,736 17,360	11,636	115,680
			Min	MiningContinued	pa					Con	Contract construction	uction		
				Orher mining							Total			
Total	1,782	485.947	463,882	239,426	38,723	85,599	33,142	53,047	8,454,570	8,338,018	6,215,776	160,257	1,579,907	855,788
	375	254	97	2,152	1,161	1,873	113,224	2,283	14,453	445	381	1,235	1,028	15,586
der \$2,500.	~	0		1,00	****	1 053	, ,00	1,172	3,098	1,958	3,048	518 1,050	580	1618
\$5,000 under \$10,000. \$10,000 under \$25,000.	/c+ -	3,443	11146	004.	75	C C O 4 1	000.4	3,140	24,096	23,688	9,142	1,691	2,811	48,285
\$25,000 under \$50,000.	C87	76 193	76. 76.	18 7.30	750 7	976 01	126.9		389,149	384,726	169,152	14,906	53,473	102,218
\$200,000 under \$200,000 \$200,000 under \$200,000	\$ 221	71.594	769.69	30.871	5,094	10,922	9.577		1,076,635	1,063,289	712,251	25,960	226,518	153,034
\$1,000,00	150	97,697	95,629	45,270	8,829	17,168	16,586		821,330	809,260	629,112	12,883	164,151	64,715
\$1,000,000 under \$5,000,000 \$5,000,000 or more.	87 10	201,332	185,185	103,183 38,050	15,136	33,787 10,417	18,695	834 170	1,704,442	1,684,238	1,386,564	21,295	311,997	105,924 77,030
						Contract		constructionContinued	nued					
										Special	trade	contractors		
			3	celletat contractors	200						Total			
Total	18,223	5,278,913	5,190,692	4,199,772	85,374	819,959	366,948	34,815	3,172,386	3,144,075	2,013,576	74,786	759,302	488,947
Under \$1,000 \$1,000 under \$2,500	1,218	12,805	96	171	1,085	855	15,538	1,065	1,648	351	210	150	173	148
er \$5,000. er \$10,000.	885	6,921	6,654	2,660	403	1,026	1,511	1,280	5,084	4,778	1,876	1,288	329	1,686
der \$25,000.	2,068	34,044	33,322	12,897	2,271	4,462	7,318	7,247	129,192	126,804	48,576	4,434	13,101	40,967
\$25,000 under \$50,000. \$50,000 under \$100,000	2,793	102,842	100,817	45,869	4,248	12,940	23,475	8,045	286,307	283,909	123,283	10,658	40,533	78,743
\$100,000 under \$200,000.	3,203	902 509	455,028	315,863	10,237	77,421	60,012	4,378	611,929	608,261	396,388	15,723	149,097	93,022
\$200,000 under \$1,000,000.	1,923	532,182	522,084	420,514	7,711	75,624	39,426	423	288,547	286,594	208,202	5,110	88,436	25,373
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	610	1,289,479	1,272,369	1,063,269	16,352 22,382	181,861 324,518	74,459	223	413,711	410,618	322,458	1,661	129,881	31,506
						Special t	trade contrac	contractorsContinued	nued					
		Plu	Plumbing, hearing,	ng, and air	conditioning				a.	Painting, paperhanging,		and decorating	81	
Total	5,843	691,218	685,132	495,878	9,352	140,360	85,875	4,132	192,881	189,927	103,295	3,944	52,335	45,620
Under \$1,000. \$1,000 under \$7,500.	398	766	871	624	27	170	77	531	1,275	1,273	502	-08	95	290
\$2,500 under \$10,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	1,063	16,247	16,065	8,500	476	666	3,851	531	4,059	3,986	1,292	182	474	1,417
ider \$50,000.	1,148	45,134	44,864	23,153	1,736	5,212	10,718	1,509	63,525	62,880	26,612	1,576	14,173	21,882
\$100,000 under \$200,000 \$100,000 under \$200,000	1,323	181,939	181,093	128,738	2,035	37,856	22,395	339	66,304	65,844	42,518	1,034	22,472	11,463
\$500,000 under \$1,000,000.	76	66,472	66,053	50,769	2,247	16,864	6,115	22	14,631	14,567	10,830	158	6,351	1,373
\$1,000,000 under \$5,000,000.	55	108,076	107,471	91,185	611	28,901	6,290	01	19,931	19,842	15,283	152	6,119	1.407

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued [A11 figures are estimates based on samples--money emounts are in thousands of dollars]

													В	ıisı	ness	Re	tu	rns	/19	973	L • F	ar	tnei	rship	s														
Net profit	(less loss)				294,403	156	24,493	44,249	71,505	59,349	21,550			55,853	1402	1 80	4,581	10,842	9,973	7,570	8,220		31,948	11,295		0,322	7,002	3,590			138,549	10,685	12,167	1,147	22,917	14,131	17, 229	26,998	3,528
Pavroll				p	451,595	29	1,016	21,700	49,732	126,318	84,313		170	154,720	47	267	1,077	5,345	15,008	24,082	30,647		59,410	687		5,213	12,563	10,562	sanitary services		246,607	2,810	559	358	11,989	12,767	50,933	54,037	11,995
Deprecia.	tion			nere classified	55,782	101 230	3,081	566,9	9,323	14,155	3,926		excent furniture	48,242	155	557	1,017	3,396	4,343	3,510	5,094	electrical	7,904	333	0000	1,307	1,060	942	8as, and		122,124	9,508	1,718	1,691	12,971	13,449	25,036	13,022	1,080,1
Cost of	operations			s, not elsewhere	1,169,295	1113	3,574	70,820	145,105	314,255	190,552		od products.	612,920	99	1,685	3,427	12,305	42,742	87,910	153,721 185,172	except	131,219	985	0.00	0,010	26,581	23, 267	communication, electric,	Total	650,202	34	1,318	1,189	29,62	30,523	140,909	155, 207	83,746
ipts	Susiness			Contractors,	1,898,317	971	9,488	170,336	300,547	475,695	252,841		Lumber and wood products.	913,494	238	3,278	12,762	35,590	71,927	122,262	192,175 254,502	Machinery,	233,237	2,550	071	24,140	41,208	35,302	communicat		1,353,607	366	4,081	9,521	108,131	106,830	266,069	257, 399	101,608
Receipts	Total	nued	tinued		1,915,693	1,321		7		483,057			Lu	932,202	496	3,327	13,302	38,185	72,360	123,056	195,761 263,158		234,771	2,645	376 76	CD7, 42	41,292	35,680	Transportation,		1,391,875	10,706	4,132	9,724	110,593	107,692	271,055	263,506	107,835
Number of partner-		construction Continued	contractorsContinued		20,848	598	4,334	4,828	2,305	1,549	137	turing		4,720	412	\$ 529	707	986	240	188	95		2,440	\$75	7000	~ ~	147	50	Trans		14,854	1,166	1,076	1,353	2,957	1,566	838	148	2
Net profit	(less loss)		trade contr		63,049	980	5,229	10,231	13,498	12,316	2,373	Manufacturing		333,351	112,993	1,187	8,751	12,813	52,881	47,797	86,267		55,932	1150	308	4,989	3,361	3,175	14,023		189,681	110,922	11,265	298	17,486	33,015	43,117	67,935	19,00,
Pavroll		Contract	Special		115,012	319	2,197	6,176	17,678	34,738	10,548			1,030,504	4,674	1.674	8,756	26,246	92,279	157,421	270,357		117,546	151	1,236	2,546	14,105	17,176	601,42		698,828	4,139	360	934	15,879	29,801	133,615	209,208	140,809
Deprecia-	tion			plastering	5,708	217	149	749	1.565	1,464	221			200,094	1,050	1,417	4,394	18,192	12,026	15,520	26,306	ied industries	11,462	268	187	825 1,953	1,680	1,332		re classified	132,486	908	1,142	965	12,181	5,454	11,567	18,541	65,743
Coat of	operations				245,108	1,087	6,786	14,041	32,476	63,316	30,152		Total	3,727,093	312	2,470	26,856	76,218	265,930	471,539	990,871	uing, and allied	251,909	722	1,797	8,756	32,112 59,045	34,246	ManufacturingContinued	not elsewhere	2,731,045	243	1,705	5,368	48,241	170,121	380,927	758,126	111,466
pts	Business			Masonry, stonework, and	370,699	2,683	14,866	30,941	57,406	95,421	35,917			5,330,608	508 2,051	5,387	66,399	163,090	428,102	663,006	1,336,307	Printing, publishing,	453,974	1,739	3,383	22,623	54,489	53,222 78,518 69,190	Manufac	fanufacturing,	3,729,903	375	3,513	11,404 33,567	86,799	142,230	536,268	1,022,372	1,47,111,1
Receipts	Total				372,594	2,872	14,872	31,320	57,418	95,790	36,022			5,393,558	1,341 2,163	5,575	67,230	166,222	431,960	670,658	1,350,520	Print	458,874	1,753	3,387	22,673	54,492	79,567		, W	3,767,711	1.246	3,686	11,643	87,271	143,850	539,444		
Number of partner-	shtps				3,992	\$ 532	838	914	529	320	22			27,214	1,889	1,442	3,935	4,420	3,058	196	674		4,271	733	442	601	374	8, 9, 4			15,783	1,346	928	2,075	2,348	2,018	1,740	519	66
Selected industry, size of business receipts					Total	Under \$1,000. 1,000 under \$2,500 \$2,500 under \$5,000.	\$5,000 under \$10,000. \$10,000 under \$25,000.	\$25,000 under \$50,000.	\$30,000 under \$100,000 \$100,000 under \$200.000	\$200,000 under \$500,000. \$500,000 under \$1,000,000.	\$1,000,000 under 55,000,000. \$5,000,000 or more.			Total	Under \$1,000. \$1,000 under \$2,500.	\$2,500 under \$5,000.	\$10,000 under \$25,000	\$25,000 under \$50,000. \$50,000 under \$100,000.	\$100,000 under \$200,000.	\$500,000 under \$1,000,000.	\$1,000,000 under \$5,000,000.		Total	Under \$1,000 \$1,000 under \$2,500 \$2,500 under \$5,000.	\$5,000 under \$10,000 \$10,000 under \$25,000	\$25,000 under \$50,000. \$50,000 under \$100,000.	\$200,000 under \$500,000	\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000			Total	Under \$1,000. \$1,000 under \$2,500.	\$2,500 under \$5,000.	\$3,000 under \$10,000.	\$25,000 under \$50,000	\$30,000 under \$100,000 \$100,000 under \$200,000	\$200,000 under \$500,000. \$500,000 under \$1,000,000.	\$1,000,000 under \$5,000,000	Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

tollars]
4
thousands c
-
are
amounts
samplesmoney
no
based
estimates
are
figures
[A11

											Вι	ıisı	ness	Re	tur	ns/	19	71 •	Pai	tne	rst	ips																
Net profit (less loss)				86,708	1,295	390 191 2 450	17.896	7,876	16,025	9,220			19,591	110,727	12,153	5,631	10.002	6,516	7,220			536,214	1590	1,311	6,769	18,471	73,626	79,977	145,426 58,191			149,816	426	1563	4,795	11,728	52,844 25,252	20,609
Payroll				152,943	2,769	131	8,119	8,097	39,620	29,936		services	47,750	20	672	3,496	12.216	7,632	17,496			597,434	3,257	1,648	4,780	7,548	49,170	95,573	207,182 104,160		1pment	180,646	172	1,017	2,361	11,736	55,393 37,689	35,726 13,072
Deprecia- tion			guisno	64,851	186	241 945	10.661	10,858	12,400	6,354		and saultary s	25,532	6,879	1,465	3,002	5.410	3,341	3,399		trade	84,200	842	320	1,900	3,839	10,119	12,884	22,589 9,142		, and farm equipment	22,972	33	685	667	2,102 3,760	6,692 3,990	3,594
Cost of sales and	ned		Trucking and warehousing	365,214	112	179 885 8 451	21.012	16,056	86,899	87,550		Communication, electric, gas, a	81,984	14	1,008	7,943	54, 433	12,003	25,406		Wholesale trade	9,106,339			34,939		363,258		3,189,248		Suilding materials, hardware,	1,557,992	959	13,217				83,480
2000	T 7		Truck	793,742	514	1,894	83.750	70,147	174,010	134,597		ation, ele	211,363	39.7	2,386	25.631	040 69	32,647	62,732			11,027,515			11,169		1,389,327		3,763,419		ng materia	2,087,260	907	16,731		151,708		
Receipts	sanitary servi			821,808	8,959	1,899	86.004	70,635	177,028	138,510		Communic	214,897	805	2,514	26.348	63 638	32,945	63,954			11,164,647	16,473	9,544	11,323	114,575	579,563	1,488,770	3,794,106		8uildi	2,124,524	1,778	117,61	44,353	153,821	665,346	395,028 118,022
Number of partner-	-	ton		8,957	637	778	2,303	986	555	82			2,789	493	501	1.016	603	114	27	retail trade		28,497	2,027	1,266	1,546	3,944	3,942	2,110	1,930	trade		986'6	485	1,213	1.149	2,073	2,131	246
Net profit Net (less loss)	electric, 8	Transportation		118,958	112	524 609	18.814	38,245	10,713	22,382			32,250	187,11	552	099	968* 7	16,315 15,312 4,042	13,162	Wholesale and re		2,189,261	12,511	13,260	24,939	104,185	491,968	285,057	292,141 102,582	Retail t		1,648,311	1,422	14,487	85.226	216,212	529,481	146,575
Payroll (communication,			198,857	2,768	201	9.937	11,325	43,301	40,980			416,54	99	105	1,594	5,046	16,116 3,681 6,468	11,044	Whol	1	2,776,567	3,470	3,089	6,358	79,581	454,118	449,226	529,828			2,174,999	48	1,441	71.312	196,222	675,935 353,129	322,481
Deprecia- tion	Transportation, com			96,592	2,665	391 1,553 6,969	0,040	12,276	21,695	9,956	uned	nol	31,741	2,291	758	1,643	2,388	5,217 9,295 6,458	3,602			366,441	1,562	1,342	3,253	24,560	70,482	46,927	49,099			281,541	708	2,901	20,643	40,578	74,416	26,465
Cost of sales and	Operations		Total	568,218	24 158	380	25 758	21,532	128,906	134,911	Transportation Continued	transportation	203,004	70	435	3,202	10,222	13,607	47,361		Total	26,588,228	2,342	16,893	52,206	599,984	3,516,521	4,011,473	6,176,300 4,114,024	 	Total	17,		14,550		m		
	pusiness	4		1,142,244	221	3,033	771,64	87,460	233,422	211,563	Transpo	Other	348,502	105	3,612	12,092	27,339	59,596	76,966			35,343,481 26	2,077	8,584	83,014	1,008,698	5,210,878	5,233,303	7,510,460			24,270,062	1,431	20,772	894.890	2,342,571	3,755,169	3,743,308
cetr	lotal			1,176,978	10,551	3,082	296,16	88, 289	238,110	216,539			355,170	2,319	3,703	12,114	27,884	59,928 61,082 59,854	78,029			35,753,390	23,552	9,958	85,815 438,624	1,025,170	5,261,613	5,293,443	7,585,521			24,542,170	6,971	21,200	907,132	2,373,553	3,799,320	3,787,634
Number of partner-	ships			12,065	805	1,130	2,526	1,257	724	123			3,108	579	799	651	244	374	41			195,358	6,595	5,055	11,154	27,033	36,944	7,643	4,169			166,169	4,348	9,520	24.011	32,222	23,696	2,236
Selected industry, size of business receipts				Total	Under \$1,000.	\$2,500 under \$10,000 \$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$30,000.	\$100,000 under \$200,000 \$200,000 under \$500,000 seco non man el mon ono	350,000 under 31,000,000 \$1,000 under 55,000,000			Total	Under \$1,000.	\$1,000 under \$2,000 \$2,500 under \$6,000	\$10,000 under \$25,000	\$25,000 under \$50,000.	\$100,000 under \$200,000 \$200,000 under \$500,000	51,000 ob under 55,000,000.			Total	Under \$1,000	\$1,000 under \$2,500. \$2,500 under \$5,000.	\$5,000 under \$10,000. \$10,000 under \$25,000.	\$25,000 under \$50,000.	\$100,000 under \$100,000	\$500,000 under \$1,000,000.	\$1,000,000 under \$5,000,000.			Total	Under \$1,000. \$1,000 under \$2,500.	\$2,500 under \$5,000.	\$10,000 under \$25,000	\$50,000 under \$200,000 \$100,000 under \$200,000	\$200,000 under \$500,000. \$500,000 under \$1,000,000.	\$1,000,000 under \$5,000,000.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

dollars]	
thousands of	
are in	
amounts	
amplesmoney	
on s	
based	
estimates	
are	
figures	
[A11	
	ı

Column C	Selected industry, size of business receipts	Number of partner-	Receipts	pts	Cost of sales and	Deprecia-	Payroll	Net profit	Number of partner-	Receipts		Cost of sales and	Oeprecia-	Payroll	Net profit
Street 1.030 1.0		ships	Total	8us iness	operations	107		(1688 1088)	ships	Total	Business	perations	tion		(less loss)
Control Cont							Wholesa			rtlaned					
6.746 1.073, 0.06 1.079, 0.09 19, 246 96, 256 81, 0.00 21, 0.24 96, 256 1.03 97, 20 1.03									Continued						
The color of the				General	merchandise	stores		•				Food store	ø		
1, 15, 15, 15, 15, 15, 15, 15, 15, 15,												Total			
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Total			1,039,009	703,100	19,248	90,576	81,000	23,078	5,104,764		4,047,714	45,532	337,020	234,517
1.32 9.571 9.572 9.582 1.32	Under \$1,000 \$1,000 under \$2,500		295	288	285	82	3	385	\$ 532	1,636	1,614	1,280	72	37	607
1,252 5,575 5,57	\$2,500 under \$5,000. \$5,000 under \$10,000. \$10 non under \$2,000	_	4,731	4,657	2,814	310	547	1958	514	3,937	3,928	2.714	206	24	16
1,552 5,571 5,51,70 5,51,70 5,71,70	\$25,000 under \$50,000		50 573	020 67	28 785	100,1	3 700	1,606	2,031	24,393	101,750	626,22	1,057	1,532	2,194
18,539 13,181 180,118 135,429 13,442 13,535 4,641 13,545 4,431 13,443 1	\$50,000 under \$100,000.		95,721	94,742	54,637	2,224	7,163	7,776	4,911	366,407	363,951	268,517	6,707	19,961	9,525
18,539 4,311,649 4,284,218 3,584,419 4,547 4,149 4,547 4,149 4,547 4,149 4,141,649 4,141,649 4,284,218 3,584,149 4,141,649 4,284,218 3,584,149 4,141,649 4,284,218 3,584,149 4,141,649 4,284,218 3,584,149 4,149 4,149 4,1	\$200,000 under \$500,000. \$500,000 under \$1,000,000.		251,817	249,026	174,630	4,456	20,968	19,558	4,691	1,456,883	1,449,592	1,152,954	11,755	92,007	77,320
16.379 (2.11,649 (2.284.2) 2.100 (1.100.2) 2.100.2) 2.100 (1.100.2) 2.100.2	\$1,000,000 under \$5,000,000. \$5,000,000 or more.		186,059	182,670	128,444	2,038	19,472	11,393	605	1,006,209	999,539	816,400	6,505	74,945	
1,110									-Continued						
16.539 4.311,649 4.284,218 1.529 1.91.841				5	rocery stores						10		ores		
1,104	Total			4,284,218	3,508,179	33,881	256,483	173,793	6,539	793,115	789,173	539,535	11.651	80.537	60.724
1,104 18,929 18,789 18,789 19,789 19,884 1,128 19,466 14,786 14,786 14,786 14,786 14,786 14,786 1,189	Under \$1,000 \$1,000 under \$5,000 \$2,500 under \$5,000	~~		2,487	2,150	13	24	189	709	3,060	3,055	1,844	265	37	eturn 621
1, 1945 1, 1	\$5,000 under \$10,000. \$10,000 under \$25,000.	_	18,929	18,789	15,259	318	807	168	927	15,466	14.768	7,264	739	1.124	
3,999 366,346 351,359 308,657 4,688 21,751 11,191 10,345	\$25,000 under \$50,000.		75,170	75,077	62,553	911	893	3,488	1.238	76.906	46.681	24.443	1.350	5 119	
1,729 1,75	\$50,000 under \$100,000		262,952	261,399	208,963	4,688	7,751	12,834	1,418	103,455	102,552	59,554	2,019	12,210 15,278	11,603
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	\$200,000 under \$1,000,000.		11,181,348 869,228	1,175,059 863,340	961,052 706,896	8,310 6,203	64,088 58,424	57,202 31,034	955	275,535	274,533	191,902	3,445	27,919	
32,820 6,539,866 6,478,755 5,181,631 46,885 410,020 320,228 5,891 2,893,149 2,807,614 2,405,400 11,826 11,826 11,372 10,540 10,149 8,699 64,2 991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,266 5,991 1,27,302 8,993 1,27,304 1,204 1,27,304 1,	\$1,000,000 under \$5,000,000. \$5,000,000 or mare.	572 26	956,867 358,296	950,395 356,079	779,565	6,079	69,443	28,786	35	63,558	63,313	618,67	597	6,483	
32,820 6,539,866 6,478,755 5,181,631 46,885 410,020 320,228 5,891 2,839,149 2,807,614 2,006,400 11,826							Automoti	dealers	service	tations					
1,32 10,566 6,478,755 5,181,631 46,885 410,020 320,228 5,891,149 2,807,614 2,406,400 11,826 11,826 11,372 10,560 10,140 11,966 11,966 11,972 11,372 10,540 11,965 11,966 11,966 11,972 11,372 11,372 11,559 11,965 11,972 11,372 11,372 11,372 11,559 11,972 11,3					Total						Moto	r vehicle d	ealers		
1,372 2,529 2,460 1,966 317 47 1711 573 2,988 2,394 2,445 57,372 57,913 57	Total.		6,539,866	478,	5,181,631	46,885	410,020	320,228	5,891	2,839,149		2,406,400	11,826	158,572	92,225
1,372 10,573 10,140 10	Under \$1,000 \$1,000 under \$2,500		2,529	219	258	1115	1 5	275		0	ò		0		_
3,257 5,325 56,377 43,881 96.2 2,413 1,036 515 91,170 8,959 6,595 55 91 1,133,189 1,170 8,959 1,170 8,	\$2,500 under \$5,000. \$5,000 under \$10,000.	-	10,540	10,149	8,609	517	991	12.866	2/3	2,488	2,394	7,443	8/7	436	1,360
1,007 1,008 1,008 1,009 1,008 1,009 1,00	\$10,000 under \$25,000.	3,257	57,325	56,377	43,881	962	2,413	1,056	515	9,170	8,953	965.9	54	213	1,104
1,13,73,784 1,127,049 844,556 10,048 66,417 84,313 84,217 86,214 392,003 81,217	\$25,000 under \$30,000.	9,716	137,390	136,596	98,970 366,095	1,602	5,983	8,778	575	21,192	21,008	13,892	146	3,056	2,189
830 1,453,613 1,440,012 1,236,230 6,621 93,089 37,422 689 1,233,852 1,233,081 1,065,836 4,467 1,663	\$100,000 under \$500,000 \$200,000 under \$51,000,000	7,911 5,919 1,407	1,133,784 1,804,033 981,195	1,127,049 1,790,203 970,442	849,596 1,381,668 805,497	10,083	66,417 125,031 62,636	84,313 103,403 39,023	1,451	83,399 471,399 599,443	82,217 466,214 594,223	65,529 392,005 514,211	2,317	2,189	6,447 22,153 19,591
18,873 2,693,682 2,676,704 2,038,281 23,422 178,236 163,603 8,056 1,007,035 994,437 736,950 11,637 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	\$1,000,000 under \$5,000,000. \$5,000,000 or more.	830	1,453,613	1,440,012	1,236,230	6,621	93,089	37,422	689	233,852		1,065,836	1,063	75,224	29,983
(*) (*) <td></td> <td></td> <td></td> <td>Gasolir</td> <td>service s</td> <td>ations</td> <td></td> <td></td> <td></td> <td></td> <td>1.</td> <td>sutomotive</td> <td>dealers</td> <td></td> <td></td>				Gasolir	service s	ations					1.	sutomotive	dealers		
(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Total	18,873	2,693,682	2,676,704	2,038,281	23,422	178,236	163,605	8,056	1,007,035	994,437	736,950	11,637	73,212	64,398
489 3,545 2,586 2,093 3,444 7,337 5,126 1,248 1,466 1,395 1,252 170 2,172 80,657 25,586 20,933 394 4,661 5,047 5,047 3,946 252 2,172 80,657 80,506 59,738 981 4,061 5,112 969 17,192 27,700 4,487 326,450 324,865 251,089 3,343 13,21 22,949 11,543 118,390 117,192 27,700 4,487 326,450 324,865 251,089 3,343 13,21 22,949 11,543 118,390 117,192 27,700 47,8 6,112 87,003 13,321 22,949 1,543 11,8,380 117,552 12,662 2,370 9,60 99,604 90,604 160,603 1,548 31,668 17,375 110,683 1,576 64 99,604 99,604 99,604 99,831 1,548 31,688 173,373 <td>Under \$1,000.</td> <td>€€</td> <td>* *</td> <td>•</td> <td>*</td> <td>£ 8</td> <td>- (*)</td> <td>* *</td> <td>017</td> <td>258</td> <td>203</td> <td>576</td> <td>111</td> <td>,</td> <td>804</td>	Under \$1,000.	€€	* *	•	*	£ 8	- (*)	* *	017	258	203	576	111	,	804
489 3,549 3,543 2,681 2,26 318 455 643 5,047 5,021 3,946 252 1,501 25,675 25,678 20,933 33 1,368 4,48 1,241 22,480 15,112 5,78 2,175 80,659 324,865 251,089 3,444 7,337 31,221 22,49 11,543 118,380 117,625 22,700 4,78 6,112 872,003 326,444 7,337 51,568 61,900 117,625 82,352 1,582 1,582 3,480 99,560 99,604 7,444 7,337 51,568 61,900 1,708 18,392 126,623 2,376 3,28 206,446 204,662 160,603 1,581 9,506 177,352 126,623 2,376 4,48 206,446 204,662 160,603 1,581 9,506 173,377 130,683 1,935 4,48 206,446 206,682 160,603 1,583 3,168	\$2,500 under \$5,000.		(2)	(2)	•		()	()	579	1,466	1,395	1,252	170	1	1,670
2.172 80,657 26,650 26,182 80,487 36,648 59,112 5,112 99,940,48 1,406 5,112 9,406 1,543 118,390 117,062 82,350 1,582 6,112 872,003 867,277 657,444 7,37 51,568 61,900 1,208 177,555 166,623 1,582 3,80 995,460 996,464 743,413 8,430 79,481 9,260 1,108 336,674 333,502 2,287 84 995,460 996,604 802,160 15,68 9,250 11,108 336,674 333,502 2,286 2,886 84 99,604 82,480 15,08 15,481 9,260 17,137 130,481 1,082 13,481 1,717 10,200 1,717 10,200 1,717 10,200 1,236	\$5,000 under \$10,000. \$10,000 under \$25,000.	1,501	3,549	3,543	2,851	330	318	458	1,241	5,047	5,021	3,946	252 578	253	1,214
6,112 872,003 867,277 653,444 7,337 51,568 61,900 1,208 178,382 177,555 126,623 2,232 3,356 2,95,604 204,842 166,603 15,619 831 8,334 3,168 134,68	\$25,090 under \$50,000. \$50,000 under \$100,000.	2,172	326 450	324 865	59,378	981	4,061	5,112	696	35,541	35,382	25,700	475	1,720	1,477
7.38 206,46 204,842 160,603 1,508 15,421 9,560 173,306 173,306 173,372 130,683 1,295 (64 98,939 76,168 8334 3,168 1 79 131,381 131,102 102,700 1,226	\$100,000 under \$200,000. \$200.000 under \$500,000.	6,112	872,003	867,277	657,444	7,337	51,568	61,900	1,208	178,382	177,555	126,623	2,232	12,060	15,966
64 99,664 98,939 76,169 831 8,334 3,168 79 133,181 131,102 102 700 1,236	\$500,000 under \$1,000,000.	328	206,446	204,842	160,603	1,508	15,421	9,260	256	175,306	171,377	130,683	1,935	15,076	10,172
7 80,810 80,687 67,151 399 4,063 1,228)	\$1,000.000 under \$5,000.000. \$5,000.000 or more.	79 .	99,604	98,939	76,169	831 399	8,334	3,168	79	133,381	131,102	102,700	1,426	11,172	9,446

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples --money amounts are in thousands of dollars]

17:00 10-1	Number of partner- ships
1, 2, 2, 2, 3, 14, 466 19, 403 1, 11, 12, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	
### Fig. 15. No. 14. Act -	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	
1, 2, 2, 2, 3, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 4, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	11,430 1,385,937 1
13,405 19,41 1,414 1,4	559 1,291
19, 19, 19, 19, 19, 19, 19, 19, 19, 19,	665 4,832
10, 146 1, 168	
Fig. 20 1,023 31,625 10,620 1	
990,042 55,665 440,225 185,024 10,967 661,125 670,731 151,831 115,991 15,991 15,991 15,991 12,135 11,23	
990,043 55,465 440,225 185,024 10,967 581,325 570,731 15,931 15,091 15,091 15,091 15,091 15,091 15,092 17,123 11,235 1,235 11,235	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	23,395 2,107,333
1,723 200 1,915 1,925 1,039 1,029	794 1,135
84,164 5,552 6,550 6,550 7,550	927 3,578
1966, 645 1966, 645 1966, 1967 1967, 196	_
13,955 144,431 46,370 31 105,910 104,824 51,66 1,734 14,019 9,690 11,19,995 5,861 64,779 23,590 31 105,910 104,824 5,099 128 96,791 11,1995 5,861 64,779 23,590 24,824 2,095 2,099 128 96,791 12,1996 6,461 37,405 21,617 31,061 3,195,613 3,155,124 2,083,518 40,533 303,784 286,552 15,898 195 262 126 1,278 2,997 2,497 2,843 1,033,619	
Geo, 1046 3,937 33,446 7,834 5 8,482 7,980 5,098 128 967 103	1,990 604,157 383 264,012
Liquor stores Liquor	58 127,784
666,996 6,461 37,403 51,617 31,061 3,195,613 2,185,124 2,085,518 40,533 303,784 286,555 5,898 195 262 1'246 2,036 2,045 2,046 2,040 1,4415 80 1,139 1,136	
5,898 195 262 1246 2,036 2,647 2,837 2,837 2,875 31 601 1,296 1,199 2,037 2,875 2,217 313 2,001 1,295 2,037 2,144	4,564 837,014
50,770 646 3,934 3,478 { 3,787 140,872 138,219 79,024 3,139 111,357 21,043 152,952 2,067 7,986 11,269 5,386 50,3179 5,335 21,043 111,357 222,312 2,626 16,134 24,529 3,520 1,085,219 1,073,659 111,633 118,584 24,536 30,4350 11,633 118,584 24,536 30,4350 11,633 118,584 24,536 30,4350 11,633 118,584 24,536 30,4350 11,633 118,584 24,536 30,4350 11,632 118,584 24,532 30,433 112,534 111,632 118,584 2,032,862 11,497,113 1,324 11,324	705 7,473
152,952 2,067 7,986 11,260 5,386 764,375 738,801 4,78,200 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,635 11,945 11,248	
71,367 316 3.718 4,207 169 267,988 264,537 190,667 2,402 28,914 6.70,934 73,676 54,511 6.55 9,373 7.70	1,370 195,313 1,247 368,271 172 115,055
Total Total 2,631,394 2,802,862 1,497,153 463,456 85,502 3,964,152 2,715,706 621,973 49,195 754,317 1,994 19,291 1,746 101,361 8,389 14,173 1,324 77 1,196 222,395 11,393 112,813 125,175 11,394 2,185,845 11,393 11,288 116,786 57,889 11,746 11,746 11,746 11,747 11,748 11,747 11,748	
Total 2, 631,394 2,802,862 1,497,153 463,456 85,502 3,964,152 2,715,706 621,973 754,317 215 23,327 3,899 1903,452 49,739 6,934 752 77 75 77 75 75 75 75 75 75 75 75 75 75	
2,651,394 2,802,862 1,497,153 463,456 85,502 3,964,152 2,715,706 621,973 49,195 754,317 215 22,327 3,899 193,452 49,389 14,173 1,322 32 5,994 1,679 1,695 35,410 1,823 14,173 1,324 77 1,316 475 5,410 30,672 3,499 18,299 16,79 1,324 77 1,316 475 1,925 189,845 1,733 125,175 6,532 97,478 1,444 2,778 3,101 46,616 222,396 11,228 1,28 112,217 6,322 97,478 1,444 2,778 3,101 17,713 429,895 11,228 116,768 57,879 1,444 2,778 3,101 17,713 420,895 113,228 116,726 57,439 1,444 2,778 3,101 17,713 420,895 103,112 26,067 22,30 27,439 4,852 <td< td=""><td></td></td<>	
2,631,394 2,802,862 1,497,153 463,456 85,502 3,964,152 2,715,706 621,973 49,195 754,317 215 23,337 3,899 1903,452 49,739 6,944 522 3 9,944 1,799 4/75 554 19,919 1,746 101,361 8,889 14,113 1,324 77 513 4/75 5,410 70,672 3,459 160,67 22,007 2,536 1,316 865 5,410 70,672 3,459 18,494 7,027 50,064 5,022 23,410 1,644 2,778 3,101 46,61 22,03 3,149 18,494 7,027 6,532 97,478 18,184 1,444 2,778 3,101 46,62 22,03 3,139 112,218 6,322 97,478 18,184 2,778 3,101 46,52 322,336 13,25,173 6,322 97,478 18,184 4,884 4,885 157,137 429,685	
215 23,327 3,899 1903,452 49,739 6,934 1,524 77 5,994 1,679 554 19,919 1,746 101,561 8,389 14,173 1,324 77 513 475 5,410 70,672 3,439 18,494 7,027 50,064 5,022 234 1,916 685 46,515 189,845 17,373 125,175 6,332 97,478 18,184 1,444 2,778 3,101 46,616 22,296 31,399 11,2128 3,288 16,768 57,879 1,885 4,685 5,397 157,137 429,895 103,112 26,405 1,025 148,744 2,778 3,101 317,137 416,994 7,027 3,289 16,783 2,011 3,457 4,684 46,645 22,096 31,201 2,007 3,289 10,913 2,011 3,457 4,684 157,137 429,895 103,112 26,405 1,025 <	353,327 18,980,271
554 19,919 11,400 11,400 10,500 14,412 11,524 71 11,695 14,404 11,916 6,500 15,410 10,501 11,823 169,762 10,604 11,912 11,923 169,762 10,925 11,924 1	972
5,410 70,672 3,459 11,128 6,322 97,428 11,444 1,744 1,728 1,1004	37,182 63,639 40,129 146,754
46,616 222,936 31,399 111,228 3,288 116,266 27,293 209 27,65 4,825 4,826 5,397 157,137 429,865 103,112 26,405 1,012 1,617 4,826 5,797 9,727 157,137 429,865 103,112 26,405 1,012 1,617 2,011 3,457 9,722 187,768 11,022 18,202 20,101 3,457 9,722 1,012 4,694 27,711 187,768 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025 188 11,025 11,025 11,025 11,025 11,025 11,025 11,025 188 18,579 11,025 11,025 11,025 11,025 11,025 11,025 189 18,579 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025 11,025	
157,137 429,895 103,112 26,405 1,025 148,744 61,073 2,011 3,457 9,722 313,756 10 41,970 781 230,297 10,782 11,954 4,694 21,771 343,848 1949 807 174,764 1,104,180 271 15,538 19,579 1,572 15,944	33,168 1,183,637 24,543 1,722,998
10 10 10 10 10 10 10 10 10 10 10 10 10 1	
	750,000,6 150,016,6 212

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partner-	Receipts	pts	Cost of sales and	Deprecia-	Payroll	Net profit		Receipts	pts	Cost of sales and	Deprecta-	Payroll	Net profit
	ships	Total	Business	operations				ships	Total	Business	operations			(600, 600)
					<u></u>	Finance, ins	insurance, and real estateContinued	real estate	Continued					
							Finance-	FinanceContinued						
			Banking and	other credit	r agencies			Sec	Security and c	commodity brokers,	okers, dealers,	rs, exchanges,	, and service	es
Total	2,574	408,454	338,503	230,031	4,071	37,207	38,312	5,212	2,404,580	1,899,330	21,152	16,078	695,738	377,401
Under \$1,000.	\$ 563	248	158	•	344	,	10,466	1,297	237	39	1 5	- 26	7 -	127,117
\$, 500 under \$5,000. \$5,000 under \$10,000.	547	2,237	383	•	77	•	1,578	755	4,287	2,834	,	25	158	1,130
\$10,000 under \$25,000.	197	18,596	7,054	,	356	2,453	6,517	\$50	13,646	10,552	09	165	326	8,524
\$25,000 under \$50,000. \$50,000 under \$100,000.	085	769 75	676 98	1 317	1 573		21 392	178	42,973	36,942	I	199	1,341	25,498
\$100,000 under \$200,000.	100	25,656	17,643	6,178	647	2,995	5,823	260	38,629	37,011 73,676	' ' ;	108	1,183	28,693
\$1,000,000 under \$5,000,000.	6 7	19,613	9,888	1,127	91	1,436	4,826	176	372,516	323,184	2,792	1,708	83,107	101,105
00000000000000000000000000000000000000	,	0,000	Finar Finar	JC e	ed	671.07	2,777	00	1,731,063			171		181,891
			Holding and	investment	companies					Insurance a	agents, brokers,	rs, and service	Ce	
Total	77,716	1,151,118	477,873	370,790	29,046	21,372	157,720	9,413	1,023,500	999,793	193,137	9,662	120,683	264,873
Under \$1,000. \$1,000 under \$2,500.	48,187	6,652	483	30	5,650	1,675	1,424,747	111	919	914	23	67	14	149
\$2,500 under \$5,000. \$5,000 under \$10,000.	5,309	19,270	1,347	234	1,301	929	129,808	661	2,404	2,333	40	81	97	296
\$10,000 under \$25,000	5,020	77,029	3,887	1,384	2,454	1,925	12,212	1,853	32,861	32,760	1,376	911	2,921	15,856
\$25,000 under \$50,000.	2,561	70	11,702	209	2,561	3,049	38,880	1,794	65,312	64,584	7,453	2,880	5,806	30,101 52,255
\$100,000 under \$200,000.	390	112,557	16,509	5,776	3,310	3,338 4,114	20,771	639	196,439	192,578	65,865	1,745	15,369	36,627
\$300,000 under \$1,000,000	771		717,67	15,745	3 263	1,708	39,488	/6	65,412	269,692	19,563	595	10,846	11,920
\$1,000,000 at more 33,000,000.	22	301,484	283,240	247,906	3,702	2,132	40,555	44	312,711	300,541	41,313	107	5,121	18,840
							Real e	estate						
				Total					Operators,	except	developers, ar	and lessors of	buildings	
Total	258,412	13,992,619	13,393,399	1,836,284	2,744,005	622,153	1986,322	208,976	10,855,498	10,525,625	125,521	2,646,090	705,405	11,083,970
Under \$1,000.	29,896	9,371	8,682	160	17,314	2,206	1441,189	19,613			34	15,505	1,678	1316,743
\$2,500 under \$5,000.	33,401	122,343	114,549	1,655	34,520	1,041	140,968	27,404			325	31,499	283	35,641
\$5,000 under \$10,000.	39,461 52,483	848,985	808,526	5,020	68,673 186,156	1,955	. 20,358 86,159	33,052	238,379	230,270	865	64,017	1,398	, 26,274 47,105
\$25,000 under \$50,000. \$50,000 under \$100,000.	28,086	1,001,557	955,893	38,954	318.391	20,741	30,699	23,709	849,555		5,792	211,001	16,562	19,533
\$100,000 under \$200,000. \$200,000 under \$500,000.	13,351	1,896,915	1,816,515	132,617	424,350	78,021	169,136	11,308	1,599,125	1,553,718	9,888	411,476	58,203	1113,558
\$500,000 under \$1,000,000	2,703	1,858,065	1,782,061	244,706	387,616	110,704	197,932	2,173	1,491,062	_	9,126	380,115	95,150	1 205,903
\$1,000,000 under \$5,000,000.	1,608	2,906,909 941,387	2,785,859	715,504	401,630	146,036	179,925 26,638	1,131	1,965,757	1,903,630	35,793	387,827	118,492 20,013	193,951
		Less	sors of real	property other	er than buildings	lings				Agents,	brokers, and	d managers		
Total	24,527	270,314	241,796	8,375	38,916	7,704	15,927	10,770	575,739	517,507	147,104	27,520	44,508	79,187
Under \$1,000. \$1,000 under \$2,500.	4,428	1,612	1,491	73	1,469	22	130,326	2,362	217	201	20	86		125,035
\$2,500 under \$5,000.	4,513	16,344	14,655	683	2,780	324	14,147	885	3,345	2,962	244	319	268	18
\$10,000 under \$25,000.	4,363		57,731	1,456	7,452	172	3,82/	1,778	91,973	27,186	395	1,230	331	2,088
\$25,000 under \$50,000.	1,363	47,077	41,830	1,100	5,431	3,569	16,806	1,184	41,916	38,200	6,789	1,336	1,514	11,910
\$100,000 under \$20,000 \$200,000 under \$50,000 \$500,000 under \$10,000.000	123	16,107 22,906 6,200	15,162	382 1,759	3,709	927	124	366	132,799	115,572 98,233 66,709	25,243	6,709	13,107	36,774
\$1,000,000 under \$5,000,000.	· E	5,067	2,063	19	563	187	1,028	87	93.710	85 306	261 62	7,120	5 005	727 6
53,000,000 or more Footnotes at end of table.				-	1	1	1						6001	

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Fig. 10 Colored Colo	1, 19 1, 2, 3, 1, 464 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		Total. Total. 14,1 11,100 under \$2,500. \$3,500 under \$5,000. \$5,500 under \$10,000. \$5,500 under \$2,000. \$1,100 under \$2,000. \$1,10 under \$2,000. \$1							ships	Total	Business	operations	tion		(less loss)
No. 1961 Contract of Contract Cont	14. 178 1.279 1.004 1.105 1.005 1.	14, 179 2.31, 184 2.104, 21 1.55, 2.84 2.51 2.						- 1	and		Continued					
1,12, 10, 1,13, 10, 10, 11, 11, 11, 11, 11, 11, 11, 11	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				estateConti	nued						Services			
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			00	real	te						Total			
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			2	,555	31,479	100,539	2,534	172,269				797,443	4,715,994	6,403,931
1, 150 6, 100 1, 151 6, 100 1, 151 1	1,199 2,107 2,673 2,97	1, 10 1, 1				33	254	505	169,085	11,010	41,816	2,793	2,955	11,215		160,123
1.236	1, 250	1.506				403	98	166 98	1,198	9,450	38,291	36,277	7,966	6,578		15,116 15,608
1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 1,1396 97,510 9	1, 1396 97, 139, 139 13, 136 13, 136 13, 136 13, 138	1, 158 1				10,690	1,676	1,091	9,859	28,974	488,169		86,471	34,983		115,170
1,2,00 1,39,00 1,20,00 2,5,10 2,5,20 1,5,20	1,000 202,902 206,514 206,524 2,625 2,503 2,505 1,105 1,105 2,505	12.086 1.39, 409 1.20, 630 1.20, 6				41,903	3,361	6,268	6,488	28,358	2,058,047		341,746	81,809		676,406
12.00 1.20 20.5 21.5	12.00 1.39, 693 1.210, 390 241, 907 1.99, 864 282, 173 1.405 1.910, 391 2.100, 395 1.40, 792 1.910, 394 362, 794 362,	The color The	\$100,000 under \$200,000.			183,646	5,436	13,367	9,254	15,664	4,687,355		425,397	130,964		1,861,440
12 12 12 12 13 14 12 12 13 13 13 13 13 13	12.808 1.319, 093 1.270, 830 244, 940 2.241, 94	The color Color				641,330	8,557	22,352	11,435	1,657	3,188,526		400,856	146,752		891,084
12.808 1.339,093 1.270,830 244,907 199,848 282,173 12,383 6,320 742,033 701,310 119,804 96,702 147,420 159,848 12,349 1,254 1,269 1,559 1,259 24,742 1,242	12.808 1.399, 093 1.20, 630 241,907 179,848 282,173 1.20,383 6.320 742,033 701,310 119,804 96,702 401,420 40,702	12.806 1.399, 093 1.270, 830 241,907 1.99, 848 282,123 1.20, 948 2.30 1.30, 948 2.30 1.30, 948 2.30 2.		4		348,562	5,005	40,050	الم	197	2,532,535	2,510,985	222,623	130,394	986,797	490,332
12,806 1,399,093 1,270,830 241,907 199,846 282,123 465 721 321 119,804 96,702 147,420 119,804 1,529 1,529 243 243 2,723 203 15,945 465 2,243 2,4	12.808 1,139,093 1,210,830 241,907 199,846 282,173 12,343 4,65 752,053 701,310 119,804 96,702 147,420 17,420 17,545 1,269 1,279 1,	12, 80.6 1, 139, 093 1, 270, 830 241, 907 179, 846 282, 173 1, 273, 835 6, 320 742, 753 751, 751, 751, 751, 751, 751, 751, 751,					, H		houses.	and	ther lodgin	80				
12,306 1,399,093 1,200,830 244,907 179,846 282,173 1,24,383 6,320 742,053 701,310 119,804 96,702 147,420 308 31,365	12,066 1,139,093 1,270,830 241,907 19,848 282,123 12,348 465 5,320 701,310 119,804 96,702 147,420 308 368 1,539 3,642 308 1,539 3,642 308 1,542 3,739 3,642 3,739 3,642 3,739 3,642 3,642 3,739 3,739 3,642 3,642 3,739 3,642 3,642 3,739 3,642 3,739 3,642 3,642 3,739 3,642	12.08 1.1270, 800 241,907 119,848 222,173 122,385 465 715 710,130 119,804 24,100 119,848 222,173 203 11,945 465 715				Total							courts			
1,30 1,30 1,00	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1, 10 1, 1		-	_	17.1 907	0.00 000	582 173	1 22 383	930	77.9 053	016 102	700 011		007 571	20 00
1, 55 1, 65 1, 55 247 2, 175 2, 175 1, 9	1,374 11,66 1,55 1,36 1,45 1,10 1,48 1,10 1,24 1,48 1,10 1,51	874 1.66 1.556 1.656 1.658 2.47 2.755 2.04 1.395 5.40 5.542 5.45 5.41 5.24 5.41 5.44 5.			-	26	1,203	203	15,945	-						
1,574 11,566 11,631 1,140 1,574 1,504 1,	1,574 11,536 11,631 1,140 3,793 1,040 1,510 4,810 1,510 4,910 1,510 4,910 1,510 4,910 1,510 4,910 1,	1,574 11,966 11,651 1,160 1,510 1,				308	2,725	204	13,965	465	16/	521	74	2,210	308	7,918
1,574 13,156 11,024 16,072 14,871 12,559 14,871 12,549 14,871 12,549 14,871 12,549 11,092 11	2,200 8996 77,662 113,704 14,871 12,594 11,082 84,703 18,599 15,228 7,115 115,024 113,024 113,024 115,024 113,024 115,024 115,024 113,024 115	2.200 89.967 77.666 16.072 19.608 16.575 8.847 1.082 84.973 81.569 5.238 7.115 115.024 112.024					3,703	1,001	15,510	895	5,689	5,542	247	2,074	413	12,490
1,574 12,176 115,024 16,022 19,608 16,751 18,847 1,082 84,973 11,665 10,384 12,324 12,018 12	1,574 12,150 115,024 16,022 19,608 16,731 8,847 1,082 84,973 1,082 84,973 1,082 14,465 10,384 12,024 12,028 12,02	1,574 121,150 115,024 16,072 19,168 16,731 8,87 1,082 144,759 1381,711 15,083 12,093				13 707	1,190	12 549	17.88	1 092	106,901	38 590	5 238	676,2		7 890
1,290 125,711 18,181 19,168 46,342 28,030 28,6428 10,342 132,740 13,181 132,670 132,670 19,168 28,030 122,700 19,168 43,421 24,030 51,349 16,639 136,310 122,472 122,692 14,503 13,181 122,672 122,403 122,403 13,181 12,181 12,472 123,875 123,471 13,181 12,402 122,403 13,181 12,181 12,472 123,875 123,103 12,181 12,472 123,875 123,471 13,181 12,472 123,875 123,103 12,182 12,403 13,181 12,403 12,403 12,404 134,181 12,403 12,404	1,290 195,511 187,817 19,168 28,037 29,015 19,016 19,015 19,015 19,025 19,025 19,025 19,025 19,025 19,026 19,025 19,026 19,025 19,026 19,025 19,026 19,026 19,025 19,026 19,026 19,026 19,025 19,026 19,026 19,026 19,026 19,026 19,026 19,026 19,026 19,026 19,026 19,026 19,026 19,026 19,025 19,026 19,02 10,025 19,026 19,026 19,025 10,025 19,025 10,025 1	1,290 195,111 181,11 18		_		16,072	19,608	16,751	8,847	1,082	84,973	81,466	10,384	12,824		10,906
122 124,126 212,710 24,041 34,743 12,134 12,135 12,141 123,131 123,431 123	152 128,185 212,970 69,418 34,743 15,153 19,166 7 12,921 123,935 29,206 14,405 32,704 21,102 122,103 69,418 34,143 15,153 19,166 7 1 12,921 123,935 29,206 14,405 32,704 21,102 122,103 83,146 134,753 15,166 23,147 21,170 11,00 11	12 124,462 124,916 434,724 24,030 24,131 16,637 16,647 12,921 123,475 124,475 14,405 14,405 14,405 14,405 14,405 12,131				19,168	33,965	29,289	21,408 9,015	972	144,359	138,771	29,499	19,425		18,877
Hotels, rooming houses, camps, and other lodgings-Continued Hotels, rooming houses, camps, and other lodgings-Continued Chief S99,204 Sey,220 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 320,642 660,098 285,352 567 1,265 2,493 1,293 1,199 1,19	Hotels, rooming houses, camps, and other lodgingsContinued 6.488 5997,040 569,520 122,103 83,146 134,753 15,600 28,673 1,177,132 1,162,504 20,098 285,352 20,784 1,095 22,293 1,273 1,293 1,195 22,293 1,273 1,293 1,	Hotels, rooming houses, camps, and other lodgingsContinued 6,488 597,040 569,220 122,103 83,146 134,753 15,600 28,633 1,177,132 1,162,504 320,642 60,098 285,352 55,744 1,285 1,253 1,253 1,254 1,285 1,2	_			69,418	34,743	75,353	116,637	74	127,921	123,875	29,206	14,405		2,727
Hotels, rooming bouses, camps, and other lodgingsContinued 6,488 597,040 569,520 122,103 83,146 134,753 15,600 28,673 1,177,132 1,162,504 320,642 60,098 285,352 5 517 242 1,057 2,221 1,775 1,056 1,057 2,098 1,136 2,146 1,367 1,367 2,148 2,098 2,149 1,199 301 1,195 2,243 1,199 1,199 1,199 1,199 1,199 1,199 1,199 1,198 1,199 1	Hotels, rooming bouses, camps, and other lodgingsContinued 6,488 597,040 569,520 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 20,609 285,352 2 517 242 1,057 2,221 1,77 1,056 2,028 1,147 602 2,149 2,149 301 1,185 2,149 1,195 1,195 2,199 2,199 1,199 301 1,195 3	Hotels, rooming bouses, camps, and other lodgings-Continued 6.488 597,040 569,520 122,103 83,146 134,753 155,600 28,631 1,177,132 1,162,504 20,642 60,098 285,352 2 5.17 242 1,057 2,221 177 1,056 167 2,028 1,147 602 2,146 1,195	:	12 102,46		27,792	8,318	34,915	996'61	t				1		
6.488 597,040 569,520 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 20,642 60,098 285,352 2 517 242 160 25 1,175 10,625 1,147 602 2,990 2,716 355 370 138 6,734 1,255 22,999 2,734 1,293 1,195 301 1,105 1,205 1,204 1,206 1,20,625 1,204 1,206 1,20,625 1,204 1,206 1,20,62 1,204 1,206 1,20,62 1,204 1,206 1,20,62 1,204 1,206 1,20,62 1,204 1,206 1,20,62 1,204 1,206 1,20,62 1,204 1,205 1,204 1,205 1,204 1,205 1,204 1,205 1,204 1,205 1,204 1,205 1,204 1,205 1,204 1,205 1,204 1,205 1,204 1,204 1,205 1,204 1,2	6.488 597,040 569,520 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 20,642 60,098 285,352 3 1 1,105 24 1,105 20,008 1,105 20,009 1,100 1,10	6.488 597,040 569,520 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 20,642 60,098 285,352 5 5.7 1,163 1,163 1,105 20 122,103 83,146 134,753 1,10,625 1,147 602 410 119 301 138		Hotels, roc	hous	mps, and		Continued				Δ.		rices		
6,488 597,040 569,520 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 320,642 60,098 285,352 3.2 517 242 1,663 25 1,147 602 410 119 301 1.8 527 1,163 1,057 2,068 543 1,175 1,0625 1,175 2,208 3,716 3,716 3,597 1,395 1,025 679 564 2,473 2,201 1,75 1,056 1,736 1,736 2,796 2,716 3,597 1,790 3,608 564 2,473 1,256 1,326 1,266 1,504 3,597 1,790 3,608 1,108 7,494 7,234 1,786 1,326 1,318 1,781 1,784 1,790 3,608 1,108 7,494 7,234 1,534 4,733 1,238 2,436 1,790 1,790 3,608 1,108 4,628 6,748 <td>$\begin{array}{cccccccccccccccccccccccccccccccccccc$</td> <td>6,488 597,040 569,520 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 320,642 60,098 285,352 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5</td> <td></td> <td></td> <td>Othe</td> <td>lodging</td> <td>sea</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Total</td> <td></td> <td></td> <td></td>	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	6,488 597,040 569,520 122,103 83,146 134,753 155,600 28,673 1,177,132 1,162,504 320,642 60,098 285,352 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5			Othe	lodging	sea						Total			
517 1,163 1,163 1,163 1,164 1,167 1,168 1,179 1,199 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,188 1,179 1,179 1,188 1,179 1	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1,10				122,103	83,146	134,753	155,600	28,673	1,177,132	1,162,504	320,642	860,09	285,352	216,702
564 2,473 2,221 17 1,056 167 2,166 2,039 8,165 7,977 1,395 1,025 679 1,365 22,994 2,234 2,24 2,24 2,24 1,324 1,326 1,326 1,328 1,600 15,404 1,77 1,395 1,790 3,608 1,108 40,265 3,936 4,865 1,832 4,731 1,812 146,967 19,854 8,541 21,404 1,108 40,265 3,696 4,868 6,784 4,731 12,099 252,275 66,191 66,861 4,139 12,099 4,734 12,099 20,2436 6,497 2,531 1,580 220,268 216,488 67,567 17,103 66,856 10,114 10,144 10,144 16,407 10,248 10,248 67,567 17,309 55,68F 10,248 10,248 10,248 10,248 10,248 10,248 25,014 10,344 10,344 <t< td=""><td>564 2.473 2.221 170 1.056 167 12.16 2.029 8.165 7.977 1.359 1.025 679 1.025 1</td><td>564 2,473 2,221 177 1,026 167 2,166 2,039 8,165 7,977 1,395 1,025 679 1,365 22,494 7,34 7,24 7,24 1,026 167 2,166 2,039 8,677 1,395 1,790 3,508 1,365 22,994 2,134 4,865 1,832 4,518 16,067 19,654 11,106 46,801 1,108 40,265 39,064 8,479 7,755 4,513 184,755 26,425 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,406 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801</td><td></td><td></td><td></td><td>25 206</td><td>1,175</td><td>15 84</td><td>10,625</td><td>1,147</td><td>602 2,990</td><td>410 2,716</td><td>119</td><td>301 370</td><td></td><td>11,311</td></t<>	564 2.473 2.221 170 1.056 167 12.16 2.029 8.165 7.977 1.359 1.025 679 1.025 1	564 2,473 2,221 177 1,026 167 2,166 2,039 8,165 7,977 1,395 1,025 679 1,365 22,494 7,34 7,24 7,24 1,026 167 2,166 2,039 8,677 1,395 1,790 3,508 1,365 22,994 2,134 4,865 1,832 4,518 16,067 19,654 11,106 46,801 1,108 40,265 39,064 8,479 7,755 4,513 184,755 26,425 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,406 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801				25 206	1,175	15 84	10,625	1,147	602 2,990	410 2,716	119	301 370		11,311
1,365 22,999 21,993 1,599 4,865 1,832 600 8,960 150,423 148,967 19,854 8,541 21,404 1,108	1,365 22,999 21,993 1,599 4,865 1,832 600 8,960 150,423 148,967 19,854 8,541 21,404 1,108	1,365 22,999 21,993 1,599 4,865 1,832 600 8,960 150,423 148,967 19,854 8,541 21,404 1,108				177	1,056	167	3,326	2,029	8,165 28,677	7,977 28,410	1,395	1,025	۳ 	1,285
1,108 40,265 39,064 8,479 7,755 4,519 13,786 5,182 184,753 182,1960 42,646 11,1106 64,6801 64,6801 11,1006 42,130 12,059 16,171 11,1006 42,646 11,1106 64,801 12,059 16,171 12,100 12,00	1,108 40,265 39,064 8,479 7,755 4,731 12,059 13,756 16,106 42,646 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 46,801 11,106 41,731 12,059 12,059 12,059 12,059 12,059 12,059 12,059 12,059 12,059 11 101,347 96,225 12,737 12,145 19,498 10,059 12,059 11 101,347 96,225 12,739 9,527 12,046 12,059 11 101,246 11 101,246 11 101,	1,108				1,599	4,865	1,832	009 -	8,960	150,423	148,967	19,854	8,541		46,128
318 50.952 49.046 4,087 8,612 6,497 2,531 1,580 220,488 216,4488 67,5567 7,3709 55,688 316 101.347 9,525 17.375 12,145 19,498 305 62 229,311 61,505 25,662 2,488 20,028 16 15,739 9,527 19,246 15,585 89 62,371 61,505 25,662 2,488 20,028 16 15,739 9,527 19,246 15,385 89 62,371 61,505 25,662 2,488 20,028 16 15,739 9,527 19,246 15,345 15,252 16,552 23,174 1,654 19,344	318 50.952 49.046 4,087 8,612 6,497 2,513 1,580 220,768 216,448 67,557 7,379 55,689 25,689 209,311 1,013,457 12,145 19,548 7,545 19,548 67,557 7,379 8,411 50,816 101,347 75,229 71,596 15,739 9,527 19,548 75,549 62,371 61,505 14 61,505 25,062 2,488 50,028 16 15,739 8,318 34,915 12 102,462 98,271 27,792 8,318 34,915 19,346 19,346 19,346 19,346 19,346 10,346 1	318 50.952 4.94046 4.087 8.612 6.497 2.513 1.580 220,268 216,448 67.567 7.3709 55,688 210,448 67.567 7.3709 55,688 210,448 67.567 7.3709 55,688 210,448 67.567 7.3709 25,688 210,448 67.567 7.3709 25,688 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.568 210,448 67.567 2.488 210,448 67.567 2.488 210,448 67.567 2.488 210,44				8,479 5,688	7,755	4,519	13,378	5,182 3,756	184,753: 254,356	182,960 252,275	42,646 60,196	11,106		28,645
102 15,229 11,396 15,739 9,327 119,264 19,344 10,255 23,174 1,654 19,334 15,655 23,174 1,654 19,334	102 75,229 71,556 15,739 9,527 19,546 19,366 \$ 25,216 54,655 23,174 1,654 19,334	102 105.237 149.095 40.212 20.338 42.649 19.366 35.216 54.655 23.174 1.654 19.334 12.246 20.2462 98.211 12.4460 21.246 21.4460 21.2462 19.346 34.915 21.792 20.338 24.915 21.9166 34.916 21.2460 21.24				17,375	8,612 12,145	19,498	2,531	1,580	220,268	216,488	76,567	7,309		48,227
100 100 100 100 100 100 100 100 100 100	12 102,462 98,271 27,792 8,318 34,915 '9,966 f "- Personal services-Continued	12 102,462 98,271 27,792 8,318 34,915 '9,966		_		40,212	20,338	42,649	19,364	286	55 216	559 75	23 174	1 654		3 638
Laundries and dry Cleaning plants (470,965 465,565 131,855 32,965 139,364 88,779 7,237 175,209 173,412 37,248 6,279 62,792	470,965 465,565 131,855 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792					86	161		15.19	575	861	854	188	68	α	169
Laundries and dry cleaning plants 10,132 470,965 465,565 131,855 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 28	10,132 470,965 465,565 131,855 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 28	8 89 881 758 841 758 861 711 8101	~			75.7	129	39.7	192	532	2.289	2.269	999	209		7.7
Laundries and dry Cleaning Plants 10,132 470,965 465,565 131,855 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 1,018 1,462 1,176 98 393 114 1,57 671 197 577 2,89 861 854 188 68 8 8 8 8 9.5 6,5 7,50 7,50 7,50 7,50 7,50 7,50 7,50 7,	10,132 470,965 465,565 131,855 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 1,018 1,462 1,176 98 393 114 1,539 575 861 854 188 68 8 8 695 695 695 695 183	1,018 1,462 1,176 98 393 114 1539 575 861 854 188 68 8				939	993	862	1396	1,220	9,366	9,357	1,519	381		2,586
10,132 4,70,965 4,65,565 131,855 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 86 1,176 98 393 114 1,520 925 3,699 3,555 4,238 7,21 93 4,284 4,284 4,284 4,284 4,526 4,365 5,965 4,617 1,125 4,240 1,155 1,155 1,155 1,155 1,125 1,	10,132 470,965 465,565 1131,855 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 1.018 1,462 1,176 98 393 114 1539 575 861 854 188 668 83	1,018 1,462 1,176 98 393 114 1539 575 861 854 188 68 8 925 3,699 3,555 437 671 397 192 532 2,289 2,249 665 209 183 971 4,284 4,284 4,515 5,963 4,918 5,995 4,662 2,548 44,017 1,519 381 1,325				15,869	796.9	14,259	11,555	1,468	51,881	51,421	11,172	1,797		5,989
10,132 470,965 465,565 131,835 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 28	1,018	1,018 1,462 1,176 98 393 114 1539 575 861 854 188 663 209 183 925 3,499 3,555 4,37 671 397 192 522 9,249 665 209 183 971 4,33 7,271 939 993 862 1,366 9,366 9,557 1,519 381 1,325 2,478 42,284 44,017 43,620 6,901 1,516 9,355 381 1,325 2,034 72,423 15,869 6,964 14,259 11,555 1,468 51,881 51,421 11,172 1,797 21,333		_		32,282	9,885	28,341	19,387	. 893	649.649	63,780	15,520	2,252	29,251	6,111
10,132 470,965 465,565 131,855 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 1,018 1,462 1,176 98 393 114 1539 575 861 854 188 668 209 183 2,478 44,524 44,544 44,544 44,545 15,418 44,017 433 7,243 15,418 5,963 4,918 5,995 4,628 51,881 51,421 11,172 1,319 1,315 1,723 13,417 13,566 4,429 5,944 14,259 1,559 1,688 6,964 14,259 1,688 71,689 71,731 1,510 7,250 7,250 7,250 7,250 7,250 1,723 13,417 13,566 2,44,29 2,44,29 2,44,29 2,46,29 2,46,29 2,44,29	1,018	1,018 1,462	\$200,000 under \$500,000. \$500,000 under \$1,000,000.			22,284	2,905	23,420	4,388							
10,132 470,965 465,565 131,855 32,965 139,364 58,779 7,237 175,209 173,412 37,248 6,279 62,792 1,018 1,462 1,176 98 393 114 1,539 575 861 854 188 68 88 88 1,220 9,356 4,5154 2,918 5,995 4,662 2,548 4,017 4,620 6,901 1,516 9,355 1,468 51,881 51,421 11,72 1,797 21,373 21,373 1,797 21,373 1,797 21,373 1,797 21,373 1,797 21,373 1,797 21,373 1,797 21,373 1,797 21,373 21,373 1,797 21,373 21,	10,1132	1,018		17 36,114		14,033	1,200	14,706	1,772	£	£	· *	(*)	(*)	*	*

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	All rigures	are estimat	ased on	samples money	y amounts are	In chousen	in thousands of dollars							
Selected industry, size of business receipts	partner- ships	receipts Total Bu	Business	sales and	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Receipts Total Bu	Pts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)
							Services-	ServicesContinued						
						Per	sonal servi	Personal services Continued	ed					
				Sarber shops						Other	personal	services		
Total	5,081	89,787	88,904	4,822	1,914	18,732	37,907	6,223	441,171	434,623	146,717	18,940	797,49	91,658
Under \$1,000. \$1,000 under \$2,500	\$ 528	1,474	1,370	99	62	72	979	528	195	193	102	91	1 (11,062
\$4,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	3,050	6,331	6,330	383	177	1,023	2,031	751	5,547	5,452	756	239	398	1,611
\$25,000 under \$50,000.			100					1,061	38,804	38,682	13,511	1,111	4,078	5,357
\$100,000 under \$500,000,	<u>,</u>	31,391	31,409	7, 202	6/0	12,17	8,8/1	731	102,968	100,280	31,442	5,388	14,839	17,639
\$500,000 under \$1,000,000.	, ,	1 1		. ,	, ,	, ,	• 1	454	146,859	144,290	53,976	5,456	26,099	28,396
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	, ,	, ,		• •		• •		10	16,956	16,728	7,858	398	3,331	1,678
			Bus	Business services	es				Aut	Automobile par	parking, repair,	r, and services	80	
											Total			
Total	21,798	1,249,411	1,206,376	290,920	269,108	226,202	105,021	17,887	878,036	866,494	401,825	43,729	118,682	134,920
Under \$1,000. \$1,000 under \$2,500.	3,297	10,058	921	258 375	3,355	765	113,566 113,898	1,221	1,637	1,546	260	\$69	153	11,336
\$2,500 under \$5,000. \$5,000 under \$10,000. \$10 000 under \$5,000	3,064	6,536	6,304	1,002	1,888	1,450	13,810	1,371	5,394	5,093	1,444	958	1,515	630 895
\$10,000 under \$5,000.	3,921	121 620	117 637	10,908	696'9	9,878	13,492	4,295	75,313	74,424	25,888	5,356	4,352	18,710
\$50,000 under \$100,000 \$100,000 under \$200,000	2,267	157,671	155,106	35,551	11,650	23,149	50,341	3,856	135,425	248,490	51,860	7,025	11,865	28,111
\$200,000 under \$500,000. \$500,000 under \$1,000,000	723	209,870	205,481	52,182	31,948	46,634	24,763	551	149,962	147,802	74,335	8,657	30,225	30,965 14,565
\$1,000,000 under \$5,000,000.	99	214,605	209,290	74,030	72,857	31,990	13,481	12	17,405	17,142	6,813	2,833	1,836	529
					Au	Automobile parking,	king, repair	, and	services Continued	per				
							Automobile	repair shops						
				Total						General	automobile	repair shops		
Total	13,007	672,258	794,699	346,064	14,003	94,201	111,178	8,630	432,356	430,805	222,246	997.6	55,587	73,008
Under \$1,000. \$1,000 under \$2,500. \$2 con	375	618	531	184	150	92	151	905 }	1,618	1,530	574	101	1	336
\$5,000 under \$10,000.	794	6,377	6,280	2,744	365	558	1305	574	4,631	4,536	1,809	336	251	161
\$25,000 under \$50,000.	3,500	121,027	120.763	48.892	3,079	10.641	26.392	886-1	34,186	34,065	32 885	670	1,837	7,337
\$50,000 under \$100,000 \$100,000 under \$200,000	3,302	228,766	228,201	120,602	4,198	26,381	40,087	2,298	157,669	157,427	84,314	3,094	18,429	26,100
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	348	90,188	89,485	51,453	1,471	21,255	10,352	171	44,911	44,526	25,730	819	8,601	4,674
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	י ס	7,397	7,363	4,758	913	725	329	7 -	290.9	6,049	3,618	893	285	273
			Automobile	repair shopsContinued	-Continued									
			Other	automobile r	repair				4	utomobile p	Automobile parking and	other services	9	
Total	4,377	239,902	238,662	123,818	4,537	38,614	38,170	4,880	205,778	197,027	55,761	29,726	24,481	23,742
Under \$1,000.	533	1,479	1,474	743	115	104	110	958 {}	1,019	1,015	92	545	61	11,285
24,500 under 55,000 \$5,000 under 810,000 \$10,000 under 820,000	1,237	20.414	20,404	7.915	619	1.095	866.4	845	2,915	2,620	311	1,768	957	133 1590
\$25,000 under \$50,000.	1.058	37.166	37 130	16 007	84.3	3 258	7 551	1,646	36,857	34,727	5,021	6,565	2,951	7,850
\$50,000 under \$100,000.	1,356	124,842	124,045	66,265	2,143	19,029	18,871	597	66,871	63,090	18,032	7,736	956,9	12,986
\$200,000 under \$560,000. \$500,000 under \$1,000,000.	771	45,277	656,44	25,723	652	12,654	5,678	203	59,774	58,317	22,882	7,186	3,395	4,213
\$1,000,000 under \$5,000,000	91 {	10,724	10,650	7,165	165	2,474	962		10,008	9,779	2,055	1,920	1,111	200
Footnotes at end of table,														

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on sampless-money amounts are in thousands of dollars]

Selected industry, size of business receipts
ships
8,296 302,721
486 259 927 1,631
396 54,764 144 37,707
21 16,833
22,078 4,440,896
1,236 20,723
5,270 1,539,011 835 565,540
8,065 1,298,298
564 2,263
1,255 45,720
948 290,154 239 167,416
144 282,745 16 112,992
6,829 1,549,306
511 360
929 5,887
8,338
1,3/1 100,118
181 338,055
4

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of	Receipts	pts	Cost of	Deprecia-		Net profit	Number of	Receipts	ts	Cost of	Deprecia-		Net profit
Selected industry, size of business receipts	partner- ships	Total	Business	sales and operations	tion	Payroll	(less loss)	partner- ships	Total	Business	sales and operations	tion	Payroll	(less loss)
							Services Continued	ontinued						
					Accour	ting, audit	Accounting, auditing, and bookkeeping servicesContinued	kkeeping ser	vicesCont	inued				
			Certified	Certified public accountants	untants				Other ac	counting,	auditing, an	Other accounting, auditing, and bookkeeping services	services	
Total	95.9	1,999,139	1,985,721	16,866	176,12	805,370	176,593	3,983	196,428	193,179	1,832	5,054	56,000	58,341
Under \$1,000.								907	1,596	84	3	30	711	166 122
\$2,500 under \$5,000.	535	9,305	4,249	,	135	999	6,544	851	4,313	4,288	-	275	256	1,712
\$10,000 under \$25,000	_							767	13,938	13,693	539	783	1,999	5,120
\$25,000 under \$50,000.	. 647	24,693	24,566	1	521	3,859	11,959	957	16,403	16,393	52	765	2,735	7,002
\$50,000 under \$100,000	1,810	138,484	137,528	2,183	3,328	29,953	51,505	874	81,712	80,462	529	2,953	19,658	30,475
\$200,000 under \$500,000	1,491	444,370	442,705	4,835	4,842	146,941	151,202	100	30,383	30,275	628	209	10,973	8,786
\$500,000 under \$1,000,000	340	229,454	228,418	6/7'7	2,101	85,544	/2,50/	£.1	8,345	8,334	,	0/	3,245	2,036
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	95	171,625	171,038	5,369	1,453	74,229	44,567	3	38,908	38,821	*	477	16,423	3,154
			Serv	Services Continued	pen					Nature o	f business n	Nature of business not allocable		
			061	Other services										ISIN
Total	5,298	266,263	253,961	39,881	4,596	68,545	36, 36	8,111	306,836	300,407	171,646	10,600	25,286	29,836
Under \$1,000	699	8,752	124	61	110	13	3,084	2,346	5,075	436	312	477	585	
\$1,000 under \$2,500	838	2,667	2,476	159	333	102	6	884	1,415	1,400	1.289	314	381	177
\$5,000 under \$10,000.	927	7,696	6,402	622	584	464	1,328	752	5,899	5,894	1,831	757	752	706
\$10,000 under \$25,000.	1,32,1	23.623	23,261	4.039	692	4,166	6.182	926	33,837	33,766	12,478	1,293	4.017	5,115
\$50,000 under \$100,000	767	72,900	72,741	23,589	657	3,970	19,302	1,207	103,023	102,109	48,640	5,159	11,304	118,61
\$100,000 under \$500,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	76	29,320	29,154	6,527	659	8,359	3,395	128	38,416 26,384	38,232 26,039	22,911 15,446	542 275	3,356 2,622	6,305 4,023
\$1,000,000 under \$5,000,000.	*	99,878	99,772	2,182	309	49,265	2,055	61	71,941	71,824	63,877	163	1,875	Par 678.7

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Loss exceeds profit.

Estimates for "Contractors not allocable" and "Wholesale and "Wholesale and "the appropriate totals.

For "High sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

	[All figure	s a r e e tima	te. pased on	samples—mon	ney imounts	are in thous	ands of doll	ars]			
			All partner	chips with Je			Partnershi	pa with both	depreciation	and depreci	able assets
Rejected industry, size of depreciation	Number of partner- ships	Number of partner- ships	Business receipts	Total deductions	Peprec Amount	As a percent of total deductions	Number of partner- ships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES											
Total	958,912	723,050	85,996,210	79,903,231	5,112,438	6.4	404,218	65,195,279	4,174,444	75,981,589	20,454,011
Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	650,289 120,474 56,756 49,150 82,243	414,427 120,474 56,756 49,150 82,243	7,466,246 8,479,524	19,706,061 10,896,380 6,677,576 7,781,304 34,841,910	312,207 343,295 278,439 380,152 3,796,345	1.6 3.2 4.2 4.9 10.9	201,934 71,789 34,763 31,576 64,156	8,749,846 5,427,569 6,420,679	160,003 205,724 170,620 245,260 3,392,337	3,606,338 3,714,595 3,115,175 4,465,578 61,079,903	1,600,747
AGRICULTURE, FORESTRY, AND FISHERY	121,318	102,770	6,932,389	6,959,109	549 ,1 29	7.9	28,291	3,316,657	216,419	2,607,552	1,182,589
Under \$2,000 under \$*,000. \$2,000 under \$*,000. \$4,000 under \$10,000. \$10,000 or more.	62,915 18,991 13,086 12,519 13,807	44,367 18,991 13,086 12,519 13,807	836,748 860,856 778,109 1,043,238 3,413,438	748,769 807,116 732,574 1,041,816 3,628,834	34,674 55,378 64,952 97,506 296,619	4.6 6.9 8.9 9.4 8.2	11,005 4,867 3,606 3,401 5,412	300,013 311,875 278,641 389,380 2,036,748	8,709 13,749 18,351 26,869 148,741	162,169 194,840 250,669 324,562 1,675,112	123,475
<u>Farms</u>											
Total. Under \$2,000 \$2,000 under \$4,000. \$4,000 under \$0,000. \$6,000 under \$10,000. \$10,000 or more.	109,291 55,368 17,036 12,011 11,705 13,171	92,718 38,795 17,036 12,011 11,705 13,171	5,911,806 627,509 688,742 601,380 900,588 3,093,587	6,034,741 586,006 659,621 565,704 907,671 3,315,739	510,323 30,322 49,735 59,320 90,970 279,976	8.5 5.2 7.5 10.5 10.0 8.4	23,017 8,558 3,652 2,862 2,975 4,970	2,605,232 189,805 194,445 146,569 301,960 1,772,453	190,945 6,479 10,299 14,342 23,536 136,289	2,320,179 132,383 155,144 199,503 287,788 1,545,361	1,050,629 58,120 76,864 102,928 127,380 685,329
Field crop farms		24.220						625 603	rd 000	610 O/d	204.400
Total. Under \$2,000. \$2,000 under \$-,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	32,959 17,007 5,26- 2,825 3,501 4,362	28,219 12,267 5,264 2,825 3,501 4,362	1,-55,161 120,199 140,389 119,540 236,508 838,525	1,482,979 104,654 128,415 112,874 241,558 895,478	160,626 8,946 15,500 13,875 27,600 94,705	10.8 8.5 12.1 12.3 11.4 10.6	6,566 2,372 879 707 982 1,626	637,593 27,069 40,855 31,184 69,489 468,996	7,878	712,948 37,263 40,840 55,998 93,744 485,103	32,454 48,202
Fruit, tree nut, and vegetable farms											
Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$0,000. \$6,000 under \$10,000. \$10,000 or more.	10,614 5,474 1,791 1,040 942 1,367	9,050 3,910 1,791 1,040 942 1,367	671,417 74,021 64,036 49,400 69,413 414,547	715,327 72,887 63,578 45,626 74,036 459,200	54,189 3,199 5,318 5,035 7,271 33,366	7.6 4.4 8.4 11.0 9.8	4,673 1,867 892 511 492 911	452,389 23,918 28,212 16,678 40,766 342,815	3,711	571,714 34,032 47,430 50,683 52,972 386,597	13,879
Livestock farms											
Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	55,537 26,390 8,808 7,230 6,512 6,597	48,217 19,070 8,808 7,230 6,512 6,597	3,411,005 388,244 435,087 382,520 534,978 1,670,176	3,449,247 365,639 418,755 359,350 528,805 1,776,698	261,438 15,640 25,680 35,797 50,272 134,049	7.6 4.3 6.1 10.0 9.5 7.5	9,913 3,331 1,629 1,490 1,257 2,206	1,374,233 117,244 114,551 87,373 171,892 883,173	9,965	899,475 45,014 59,699 80,434 112,254 602,074	380,674 20,502 31,803 41,771 45,288 241,304
Other farms	10.101		27/ 222	200 200	1/ 050		2 8/6	1/1 019	10 702	136.0/3	5/ 023
Total Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more	6,497 1,173 916 750	",232 3,548 1,173 916 750 845	374,223 45,045 49,230 49,920 59,689 170,339	387,188 42,826 48,873 47,854 63,272 184,363	34,070 2,537 3,237 4,613 5,827 17,856	8.8 5.9 6.6 9.6 9.2 9.7	1,865 988 406 471	141,017 21,574 22,161 97,282	10,793 705 1,451 8,637	136,042 16,074 19,563 100,405	54,023 5,63: 9,444 38,939
Other Agriculture, Forestry, and Fishery											
Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000.	1,957 1,955 1,075 814	10,052 5,572 1,955 1,075 814 63£	142,650	924,368 162,763 147,495 166,870 134,145 313,095	38,806 4,352 5,643 5,632 6,536 16,643	4.2 2.7 3.8 3.4 4.9 5.3	5,274 2,447 1,215 744 868	711,425 110,208 117,430 132,072 351,715	25,474 2,230 3,450 4,009 15,785	287,173 29,786 39,696 51,166	131,960 13,129 19,273 20,547 79,011
Footnote at end of table			,			*		•			

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimate based on samples—money amounts are in thousands of dollars;

	[All figures	s are estima	*+ pased on	sample:—mor	ney amounts	are in thous	ands of doll	ars			
			All partner	ships with de			Partnershi	ps with soth	i deprestati m	u.i depreci	ab.e assetu
	Number of				Peprec	lation					
Selected industry, size of depreciation	partner- ships	Number of partner- ships	Busines. receipts	Total deductions	Amount	As a percent of total deductions	Number of partner- ships	Busines: receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	()	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING										}	
Total	13,414	8,714	1,201,480	1,606,271	103,488	6.4	4,996	1,039,284	87,912	1,267,401	563,142
Under \$2,000	10,181 960	5,481 960	68,161 40,951	294,599 86,622	3,877 2,736	1.3 3.2	2,542	48,746 58,527	1,999 3,977	165,168 73,596	50,343 46,224
\$4,000 under \$6,000. \$6,000 under \$10,000.	464 623	464 623	41,801 61,816	88,312 111,800	2,401 5,088	2.7	438	45,997	3,749	50,784	19,950
\$10,000 or more	1,186	1,186	988,751	1,024,938	89,386	8.7	933	886,014	78,187	977,853	447,225
Crude Petroleum and Natural Gas	11,632	7 , 326	774,264	1,194,518	64,765	5.4	4,201	710,703	58 , 575	919,785	387,490
Under \$2,000	9,316	5,010	58,649	284,856	3,520	1.2	2,262	40,618	1,699	159,901	47,524
\$2,000 under \$4,000. \$4,000 under \$6,000.	910	910	37,502	83,826	2,616	3.1	718	28,991	2,108	31,585	13,230
\$6,000 under \$10,000. \$10,000 or more.	651 755	651 755	51,934 626,179	141,219 684,617	4,636 53,993	3.3 7.9	552 669	44,579 596,515	4,007 50,761	57,403 670,896	24,714 302,022
\$10,000 of more.			020,113	004,017	, ,,,,		007	370,323	30, 01	010,000	302,022
Other Mining Total	1,782	1,388	427,216	411,753	38,723	9.4	795	328,581	29,337	347,616	176,252
Under \$2,000	915	521	12,961	12,539	477	3.8	(+)	(+)	(*)	(+)	(+)
\$2,000 under \$4,000 \$4,000 under \$6,000	436	436	51,683	58,893	2,853	4.8	(*)	(+)	(+)	(+)	(+)
\$6,000 under \$10,000	431	431	362,572	340 , 321	35,393	10.4	(*)	(*)	(+)	(+)	(*)
								1		,	
CONTRACT CONSTRUCTION	E2 0/0	10 33 3	c 200 100	E 7/0 3/3	3.00 3.50		20 254	, 500 303	100 22/	1 000 100	525 252
Total Under \$2,000	53,047 38,941	40,813 26,707	6,368,488 1,807,543	5,769,343 1,510,591	160,257	2.8	20,378	4,520,323 1,000,384	108,224	1,006,136 90,452	535,352 42,759
\$2,000 under \$4,000 \$4,000 under \$6,000	6,811 2,206	6,811 2,206	1,002,243 533,126	897,689 486,998	19,022	2.1	3,505 1,452	647,336 399,657	10,058	103,232 70,122	46,270 27,960
\$6,000 under \$10,000	2,187	2,187	608,623	557,703	16,867	3.0	1,489	478,663	11,432	115,923	52,888
\$10,000 or more	2,902	2,902	2,416,953	2,316,362	94,355	4.1	1,915	1,994,283	70,819	626,407	365,475
General Contractors Total.	18,223	12,639	3,558,326	3,365,919	85 , 374	2.5	6 , 357	2,705,811	62,131	557,049	290,592
Under \$2,000	12,816	7,232	764,566	689,688	5,496	0.8	3,152	453,712	2,491	25,922	12,700
\$2,000 under \$4,000. \$4,000 under \$6,000.	2,174 802	2,174 802	451,289 237,451	417,757 220,605	6,126 3,960	1.5	1,025 556	302,767 180,360	3,057 2,777	38,269 31,518	13,373 12,001
\$6,000 under \$10,000	1,065 1,366	1,065 1,366	348,688 1,756,332	327,237 1,710,632	8,363 61,429	2.6	719 905	286,013 1,482,959	5,738 48,068	65,734 395,606	28,089 224,429
quoquoto di more il mo	1,500	2,7500	2, 50,552	2, 20,000	029-125		100	1,402,555	40,000	373,000	,
Special Trade Contractors Total.	34,815	28 , 172	2 ,808,32 9	2,401,446	74,786	3.1	14,019	1,812,679	45,996	448,276	244,544
Under \$2,000	26,118	19,475	1,042,977	820,903	13,673	1.7	8,865	546,672	6,316	64,530	30,059
\$2,000 under \$4,000 \$4,000 under \$6,000	4,637 1,404	4,637 1,40-	550,954 295,675	479,932 266,393	12,896 6,884	2.7 2.6	2,480 896	344,569 219,297	7,00 <u>1</u> 4,33 <u>1</u>	64,963 38,604	32,897 15,959
\$6,000 under \$10,000 \$10,000 or more	1,122 1,534	1,122 1,534	259,935 658,788	230,466 603,752	8,504 32,829	3.7 5.4	770 1,008	192,650 509,491	5,694 22,654	50,189 229,990	24,799 140,830
Plumbing, heating, and air conditioning	5 010	. 0.0	400 004	500 000	0.35-		0.000	100 000			22.352
Total	5,843 4,297	4,848 3,302	602,298 238,416	529,257 194,300	9,352 2,600	1.8	2,813 1,769	409,809 137,908	6,434 1,373	65,031 15,047	32,152 8,190
\$2,000 under \$4,000	1,133	1,133	154,858	138,494	3,215	2.3	702	103,651	2,088	19,175	9,227
\$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	413	413	209,024	196,463	3,537	1.8	342	168,250	2,973	30,809	14,735
\$10,000 or more	'										
Painting, paperhanging, and decorating	, 100	9 000	g drops of the c	327				a	3.000	10.305	
Under \$2,000.	4,130 3,628	3,073 2,569	171,814 78,557	136 ,1 11 53 , 055	3,944 1,563	2.9	963 (*)	84,732 (*)	1,262	10,105	4,705 (+)
\$2,000 under \$4,000 \$4,000 under \$6,000)		.0,00		1,000	2.19	(+)	(*) (*)	(+) (*)	(*) (*)	(+) (+)
\$6,000 under \$10,000	504	50	93,257	83,056	2,381	2.9	(*) (*)	(*)	(+)	(*)	(+)
\$10,000 or more	,	١				l '	(*)	(*)	(*)	(*)	(*)

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

	[All figure:	s are estimu	tes bused on	samples—mon	ey amounts	are in thous	ands of doll	ars]			
			All partner	ships with de			Partnersni	ps with bot	n depreciation	and depreci	able assets
Nelected industry, size of degreciation	Number of partner- ships	Number of partner- ships	Business receipts	Total deductions	Deprec Amount	As a percent of total deductions	Number of partner- snips	Pusiness receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)
CONTRACT CONSTRUCTIONContinued Special Trade Contractors—Continued Contractors, not elsewhere classified Total. Under \$2,000	20,848 14,967 2,833 906 803 1,339	16,916 11,035 2,833 906 803 1,339	1,695,450 571,766 6294,931 175,291 143,094 510,368	1,452,653 450,443 255,640 157,457 124,365 464,748	55,782 7,841 7,931 4,494 6,017 29,499	3.8 1.7 3.1 2.9 4.8 6.3	8,876 5,346 1,453 631 560 886	1,139,735 318,544 188,267 139,389 108,017 385,518	35,234 3,653 4,054 3,059 4,144 20,324	339,622 37,818 38,899 24,451 30,836 207,618	188,695 16,225 19,770 9,717 13,155 129,828
MANUFACTURING Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	27,214 17,560 3,734 1,902 1,607 2,411	22,685 13,031 3,734 1,902 1,60° 2,411	4,985,346 763,212 502,374 376,884 478,887 2,863,989	4,743,992 675,544 454,479 345,919 445,749 2,822,301	200,094 10,241 10,745 9,571 12,225 157,312	4.2 1.5 2.4 2.8 2.7 5.6	14,289 8,047 2,113 1,210 1,182 1,737	4,218,278 575,313 381,492 294,669 405,546 2,561,258	163,919 6,143 6,280 6,114 8,953 136,429	1,902,325 105,702 75,864 59,655 107,109 1,553,995	825,648 60,762 36,623 30,615 53,076 644,572
Lumber and Wood Products, Except Furniture Total Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	4,720 2,229 777 394 444 876	4,104 1,613 777 394 444 876	867,269 92,986 69,440 52,558 56,172 596,113	832,893 80,799 59,651 44,563 52,465 595,415	48,242 1,511 2,127 1,974 3,431 39,199	5.8 1.9 3.6 4.4 6.5 6.6	430	642,710 105,052 71,053 466,605	30,911 1,341 2,885 26,685	318,147 23,717 22,302 272,126	124,394 12,356 11,760 100,278
Printing, Publishing, and Allied Industries Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$0,000. \$6,000 under \$10,000. \$10,000 or more.	4,271 2,950 582 393 346	3,612 2,291 582 393 346	388,717 81,846 64,811 58,318 183,742	354,996 70,440 60,102 54,094 170,360	11,462 1,636 1,660 1,912 6,254	3.2 2.3 2.8 3.5 3.7		327,106 60,625 90,676 175,805	9,000 801 2,107 6,092	115,041 13,434 22,949 78,658	59,416 7,206 11,480 40,730
Machinery, Except Electrical Total Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	528	2,167 1,150 489 528	227,184 45,381 45,944 .35,859	197,246 36,049 35,948 125,249	7,904 1,223 1,439 5,242	4.0 3.4 4.0 4.2		184,501 68,797 115,704	6,439 1,968 4,471	72,202 22,289 49,913	39,192 11,743 27,449
Manufacturing, not Elsewhere Classified Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	15,783 10,958 1,886 891 775 1,273	12,802 0,977 1,886 891 775 1,273		3,358,857 488,256 298,778 220,470 331,350 2,020,003	132,486 5,871 5,519 4,492 5,904 110,700	3.9 1.2 1.8 2.0 1.8 5.5		3,063,961 417,945 256,295 14,424 307,180 1,885,117		1,396,935 67,996 43,663 33,491 64,325 1,187,460	602,646 41,081 20,636 16,523 30,172 494,234
TRANSPORTATION, COMMUNICATION, ELECTRIC. GAS, AND SAULTARY SERVICES Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more	14,854 7,331 2,550 1,395 1,226 1,352	12,823 5,300 2,550 1,395 1,226 2,352	1,265,307 193,175 143,557 88,256 119,094 721,225	1,175,394 161,045 129,441 80,421 105,341 699,146	122,124 4,809 7,507 6,658 9,608 93,542	10.4 3.0 5.8 8.3 9.1 13.4	5,831 2,370 1,045 544 723 1,149	831,628 111,633 72,785 38,927 87,446 520,837	81,419 2,119 3,203 2,485 5,883 67,729	885,611 32,683 34,497 25,430 79,152 713,849	344,294 13,656 15,606 10,829 41,399 262,804
Transportation Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$0,000 under \$10,000. \$10,000 or more	12,065 5,681 2,269 967 1,121 2,027	10,657 4,273 3,269 967 1,121 2,027	1,068,789 171,442 133,729 64,584 105,650 593,384	995,891 145,939 120,970 60,978 95,220 572,784	96,592 3,916 6,644 4,751 8,824 72,450	9.7 2.7 5.5 7.8 9.3 12.6	1,1/4	674,711 97,261 93,629 74,002 409,819	59,048 1,594 4,167 5,099 48,188	620,225 27,261 46,764 63,245 488,955	281,253 11,504 19,617 33,716 216,416

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES-Continued

	(All figure	r are estim	stes based on	n ⊳Amples—mor	ney amounts	are in thou.	-nds of doll	ars]			
	T		All partner	rships with a	preciati_n		Fartnershi	ps with but:	: depres .st. in	i lepre.	sple assets
					Depred	dation					
Selectei industry, size of depreciation	Number : partner- ships	Number of partner- anips	Business receipts	Total reductions	Amount	As a percent of total deductions	Number of partner- ships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	()	(5)	(6)	(7)	(8)	(7)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued Transportation—Continued											
Trucking and warehousing									}		
Total	8,957	3,010	~53,938	698,998	64,851	9.3	3,196	446,794	32,529	325,043	166,240
Under \$2,000	3,645	2,698	66,104	53,595	2,732	5.1	1,010	29,930	1,034	16,979	6,746
\$2,000 under \$4,000 \$4,000 under \$6,000	1,794 908	1,794 908	82,808 60,433	73,795 56,7 <u>1</u> 4	5,2 31 4,494	7.1 7.9	959	01,188	3,467	38,646	17,020
\$6,000 under \$10,000. \$10,000 or more.	842 1,768	842 1,768	81,152 463,441	75,213 439,681	6,833 45,561	9.1 10.4	473 754	57,731 297,945	3,956 24,072	42,890 226,528	24,120 118,354
Other transportation											
Total	3,108	2,647	314,851	296,893	31,741	10.7	1,341	227,917	26,519	301,182	115,013
Under \$2,000	2,036	1,575	105,338	92,344	1,184	1.3	1,032	97,039	1,199	15,795	7,064
\$2,000 under \$4,000 \$4,000 under \$6,000	534	534	55,072	51,439	1,670	3.2	}}		2,2	23,133	,,,,,,
\$6,000 under \$10,000 \$10,000 or more	538	538	154,441	153,110	28,887	18.9	309	130,878	25,320	285,387	107,949
Communication, Electric, 3as, and Sanitary Services											
Total	2,789	2,166	196,518	179,503	25,532	14.2	1,294	156,917	22,371	259 ,38 6	63,041
Under \$2,000 \$2,000 under \$÷.000	1,650	1,027	21,733	15,106	893	5.9	529	14,372	525	5,422	2,152
\$4,000 under \$6,000	709	709	33,500	27,914	2,770	9.9	415	18,083	1,521	13,163	6,818
\$6,000 under \$10,000 \$10,000 or more	430	430	141,285	136,483	21,869	16.0	350	124,462	20,325	240,801	54,071
WHOLESALE AND RETAIL TRADE											
Total	195,358	157,635	32,943,644	31,295,420	366,441	1.2	85,960	23,935,515	246,015	3,165,515	1,507,667
Under \$2,000\$2,000 under \$4,000	148,524 26,058	110,801 26,058	12,030,346 507,488,507	11,215,810	79,427 73,049	0.7 1.2	55,706 16,038	7,439,549 4,583,513	40,907 45,067	646,866 587,238	320,357 283,815
\$4,000 under \$6,000	9,010	9,010	3,473,646	3,316,601	43,844	1.3	5,670	2,601,276	27,617	344,955	169,191
\$6,000 under \$10,000 \$10,000 or more	6,425 5,341	6,425 5,34 1	3,673,977 7,277,168	3,525,591 1,132,798	→8,802 121,319	1.7	4,533 4,013	2,898,253 6,412,924	34,746 97,678	442,418 1,144,038	200,496 533,808
Wholesale Trade											
Total	28,497	20,293	10,023,287	9,676,884	84,200	0.9	13,517	8,321,531	65,706	773,332	405,340
Under \$2,000	19,981 3,622	11,782 3,622	2,265,610 1,557,654	2,151,787 1,477,539	9,149 10,515	0.4	7,275 2,511	1,741,462 1,230,997	5,492 7,37 1	88,135 90,245	50,120 49,627
\$4,000 under \$6,000	1,695 1,510	1,695	1,071,898	1,029,493	8,254	0.8	1,252	882,229	6,013	63,638	32,373
\$10,000 or more	1,689	1,510 1,689	19471,181 3,656,944	1,421,233 3,596,832	11,601 44,681	0.8 1.2	1,151 1,328	1,179,883 3,286,960	8,834 37,996	101,217 430,097	53,754 219,472
Retail Trade											
Total	166,169		22,875,849	21,578,807	281,541	1.3		15,579,426	179,721	2,384,178	1,098,263
Under \$2,000. \$2,000 under \$4,000.	127,981 22,339	22,339	9,742,101 4,923,479	9,043,655 4,621,301	70,087 62,300	0.8	48,188 13,438	5,679,774 3,347,606	35,273 37,480	556,931 493,604	269,513 231,921
\$4,000 under \$6,000. \$6,000 under \$10,000.	7,299 4,908	7,299 4,908	2,395,146	2,280,645 2,102,637	35,510 37,150	1.6	4,410 3,376	1,715,093	21,562 25,868	280,838	136,649 146,571
\$10,000 or more	3,642	3,642	2,614,342	3,530,569	76,494	2.2	2,675	1,716,871 3,120,082	59,538	340,525 712,280	313,609
Building materials, hardware, and farm equipment											
Total	9,986	8,717	2,029,271	1,917,844	22 , 972	1.2	5,191	1,468,874	16,382	22-,038	115,362
Under \$2,000	7,037	5,768	649,872	600,728	4,437	0.7	3,118	398,069	2,599	43,937	23,946
\$2,000 under \$4,000 \$4,000 under \$6,000	1,634	1,634	502,668 258,520	471,909 247,929	4,692 3,075	1.0	1,569	571,444	5,232	72,797	37,349
\$6,000 under \$10,000. \$10,000 or more	680	680	618,211	597,278	10,768	1.8	504	499,361	8,551	107,304	54,067
General merchandise stores											
Total	3,748	6,671	958,583	896,393	19,248	2.1	3,716	711,070	11,202	132,541	72,102
Under \$2,000	6,854	4,777	367,703	335,824	3,356	1.0)				
\$2,000 under \$4,000. \$4,000 under \$6,000.	691	691	122,393	115,110	1,965	1.7	3,103	336,968	2,865	37,560	20,951
\$6,000 under \$10,000. \$10,000 or more.		792	197,351	189,387	5,096	2.7	613	374,102	8,337	94,981	51,151
Ψ10,000 OI MOIE	411	411	271,136	256,072	8,831	3.4	,	l			

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

	[All figures	are e timut	tel pased on	sample: -mor	iey umounts t	are in thous:	ends of dolls	rs]			
			All partners	ships with de			Partnershi	es with both	depreciation	and depreci	able assets
Selected industry, size of depreciation	Number of partner- ships	Number of partner- ships	Business receipts	Total deductions	Deprec: Amount	As a percent of total deductions	Number of partner- ships	Pusiness receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(0)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued Retail Trade—Continued Food stores Total Under \$2,000 \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	23,078 16,607 3,779 1,394 787 511	20,075 13,604 3,779 1,394 787 511	4,853,977 1,743,182 1,000,150 609,369 528,567 972,709	4,661,165 1,646,765 955,870 589,156 508,672 960,702	45,532 11,138 10,382 6,784 5,921 11,307	1.0 0.7 1.1 1.2 1.2	5,787 2,051 814	3,066,213 855,368 593,319 402,471 1,215,055	27,316 4,940 5,561 3,998 12,817	384,949 80,016 78,885 63,205 162,843	191,634 43,405 35,735 34,274 78,220
Grocery stores Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	16,539 11,849 2,687 1,000 570 433	14,287 9,597 2,687 1,000 570 433	4,101,674 1,410,550 815,893 518,007 451,743 905,481	3,962,858 1,341,854 784,828 503,777 437,582 894,817	33,881 7,796 7,356 4,899 4,254 9,576	0.9 0.6 0.9 1.0 1.0	6,870 4,027 1,453 653 737	2,627,255 661,830 486,698 355,096 1,123,631	20,764 3,229 3,948 3,209 10,378	306,830 55,527 59,499 53,753 138,051	153,367 30,244 27,069 30,457 65,597
Other food stores Total Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 or more	6,539 4,758 1,092 394 295	5,788 4,007 1,092 394 295	752,303 332,632 184,257 91,362 144,052	698,307 304,911 171,042 85,379 136,975	11,651 3,342 3,026 1,885 3,398	1.7 1.1 1.8 2.2 2.5	2,718 1,760 598 360	438,958 193,538 106,621 138,799	6,552 1,711 1,613 3,228	78,119 24,489 19,386 34,244	38,267 13,161 8,666 16,440
Automotive dealers and service stations Total Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$6,000. \$10,000 or more.	32,820 26,632 4,029 826 677 606	26,797 20,659 4,029 826 677 606	6,112,169 2,996,010 1,291,218 488,629 496,388 839,924	5,868,676 2,839,566 1,231,132 475,577 484,425 837,976	46,885 14,013 10,989 4,028 4,948 12,907	0.8 0.5 0.9 0.8 1.0		3,944,762 1,605,127 808,976 393,576 1,137,083	25,871 6,239 5,289 2,522 11,821	355,576 89,706 77,701 33,212 154,957	157,033 42,429 37,807 15,926 60,871
Motor vehicle dealers Total Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 or more	5,891 4,446 1,024 421	4,791 3,346 1,024 421	2,671,161 961,511 861,445 848,205	2,617,460 930,197 842,942 844,321	11,826 2,319 3,387 6,120	0.5 0.2 0.4 0.7	2,735 1,585 599 551	2,184,554 679,892 455,086 1,049,576	8,841 1,156 1,681 6,004	138,305 25,825 31,611 80,869	
Gasoline service stations Total Under \$2,000 under \$4,000. \$4,000 under \$4,000. \$6,000 under \$10,000. \$10,000 or more.	390	15,968 12,674 2,417 390 487	2,506,233 1,584,934 530,127 96,839 294,333	2,368,709 1,486,796 499,286 93,722 288,905	23,422 8,249 6,526 1,941 6,706	1	5,725 4,532 814 379	1,105,644 649,950 198,267 257,427	9,218 3,055 2,119 4,04	120,950 41,942 24,915 54,093	18,710 11,640
Other automotive dealers Total Under \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	375	6,038 4,639 1,024 375	934,775 449,565 291,436 193,774	882,507 422,573 270,759 189,175	11,637 3,445 3,163 5,029		3,570 2,631 556 383	654,564 275,285 155,623 223,656	7,812 2,028 1,489 4,295	96,321 21,939 21,175 53,207	8,622 7,713
Apparel and accessory stores Total. Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	9,676 1,228 526	9,777 8,023 1,228	1,289,317 734,895 272,773 281,649	1,180,730 669,798 248,282 262,650	12,345 4,911 3,335 4,099	0.7 1.3	5,22 1 920	1,022,876 548,471 219,765 254,640	9,535 3,421 2,461 3,653	50,865 28,967	25,576 15,154

Business Returns/1971 • Partnerships

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

	[All figure:	are e ima	uused on	.ample:—mor	ey amounts	are in thous	ends :: doll:	ars			
			Ali partner	ships with 10	preciation		Fartnersni	p. With hor:	s pre lition	uni teren l	.t.ve*
Selected industry, size of depreciation	Number of partner- ships	Number of partner- chips	business receipts	Total deductions	Depres Amount	As a percent of total deductions	Number of partner- ships	Business receipts	Depreciation	Depreciable	Accumulated depreciation
	(1)	(2)	(3)	()	(5)	(6)	(7)	(8)	(9)	(11)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade—Continued Furniture, home furnishings, and equipment											
Total	10,120	8,342	1,314,476	1,215,537	16,809	1.4	5,227	993,510	12,612	157,069	68,307
Under \$2,000 \$2,000 under \$4,000	7,807 1,436	6,029 1,436	566 ,1 60 333 ,0 80	511,374 306,111	4,400 3,996	0.9 1.3	3,599	386,857	2,815 4,000	39,047 49,736	18,236
\$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	410	410 467	135,204 280,032	127,122 270,930	1,958 6,455	2.4	384	350,236 256,417	5,797	68,286	23,391
Eating places	23,395	19,386	1,945,059	1,792,290	55 , 665	3.1	9 , 274	1,296,745	37,230	469,923	179,366
Under \$2,000	15,989	11,980	595,096	530,196	8,588	1.6	4,623	292,124	3,146	62,172	20,402
\$2,000 under \$4,000. \$4,000 under \$6,000.	3,799 1,190	3,799 1,190	384,052 197,938	352,661 182,254	10,837 5,922	3.1	2,143 677	237,002 130,022	6,183 3,471	77,891 44,473	31,551 20,867
\$6,000 under \$10,000 \$10,000 or more	1,416	1,416	303 , 253 464 , 720	281,366 445,813	10,833 19,485	3.9 4.4	1,004 827	23 1, 536 406,061	7,798 16,632	91,879 193,508	33,905 72,641
Drinking places	10,967	9,835	639 , 406	582 , 387	15,091	2.6	4 , 222	306 ,1 78	7,702	114,265	39 , 324
Under \$2,000 \$2,000 under \$4,000	8,779 1,359	7,647 1,359	391,114 116,202	353,344 104,292	6,010 3,774	1.7	3,108 626	166,036 58,193	2,528 1,770	48,349 19,514	18,772 7,869
\$4,000 under \$6,000\$6,000 under \$10,000	829	829	132,090	124,751	5,307	4.3	488	81,949	3,404	46,402	12,683
\$10,000 or more		027	152,000	124,131	J , J01	4.5	400	01,747	3,404	40,402	12,000
Liquor stores	4,564	4,038	795,569	750,365	6,461	0.9	2,786	600,682	4,744	73,648	31,107
Under \$2,000	3,412	2,886	422,211	396,268	2,117	0.5	1,916	310,840	1,464	26,651	11,620
\$2,000 under \$4,000 \$4,000 under \$6,000	787	787	213,113	200,936	2,084	1.0	870	289,842	3,280	46 , 997	19,487
\$6,000 under \$10,000 \$10,000 or more	365	365	160,245	153,661	2,260	1.5	S	20790 12	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	27,101
Other retail trade	23.003	22.220	- 022 022	3 572 000	10.522	3.5	32.752	2 24 6 52 /	27 127	2/5 /0	120 .70
Total	31,061 25,138	23,230 17,307	1,275,858	2,712,920 1,159,792	40,533	1.5	13,453 9,322	2,168,516 870,941	27 ,1 27 6 , 305	345,448 91,495	179,616 51,840
\$2,000 under \$4,000. \$4,000 under \$6,000.	3,597 1,269	1,597 1,269	687,830 342,766	634,998 3 1 7,267	10,246	1.6	2,533 828	537,724 248,958	7,138 3,997	88,141 50,552	42,099 26,252
\$6,000 under \$10,000 \$10,000 or more	630 427	630 427	277,158 354,410	260,599 340,264	4,697 8,404	1.8	770	510,893	9,687	115,260	59,425
\$10,000 Of mode	**2 (421	334,410	340,204	0,404	2.5	'				
FINANCE, INSURANCE, AND REAL ESTATE Total	252 202	221.055	1/ 7// 700	16 216 2/2	2 902 940	10.1	150 /84	12 100 000	2 606 252	57,274,535	12,540,728
Under \$2,000	353,327 232,813	114,441	1,886,535	16,215,349	2,802,862 95,495	17.3		1,397,529	55,778		508,210
\$2,000 under \$4,000 \$4,000 under \$6,000	39,119 20,048	39,119 20,048	825,633 645,754	758,559 621,517	111,011 98,107	14.6 15.8	28,151 15,877	625,237 520,593	80,784 77,584	2,115,798 1,922,828	602,907 556,801
\$6,000 under \$10,000 \$10,000 or more	17,134 44,213	17,134 44,213	908,783	878,776	132,792 2,365,457	15.1 19.4	14,204 40,598	789,972 9,769,445	110,137 2,271,068	2,777,806	826,111 10,046,699
Finance											
Total	85,502 82,833	10,671	1,994,779 370,454	2,423,627 433,979	49 , 195 4 , 842	2.0	7,096 5,050	1,693,986 342,310	39,656 3,193	660,828	147,432
\$2,000 under \$4,000	1,159	1,159	60,818	80,082	3,370	4.2	863	43,710	2,612	54,014	19,312
\$4,000 under \$6,000	390	390	41,227 81,719	54,366 97,033	2,535 3,072	3.2		92,861	4,209	98,187	17,642 87,753
φιο,οοο or more	608	608	1,440,561	1,758,167	35,376	2.0	521	1,215,105	29,642	377,508	07,753
Banking and other credit agencies Total	2,574	1,219	326 , 577	340,796	4,071	1.2	993	324,075	3,891	42,882	13,899
Under \$2,000. \$2,000 under \$4,000.	2,345	990	262,384	258,619	534	0.2	808	260,460	453	6,676	3,306
\$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	229	229	64,193	82,177	3 , 537	4.3	185	63,615	3,438	36,206	10,593
Footnote at end of table.	•	'	'	•	'	•	•	•	•		

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimated based on samples—money amounts are in thousands of dollars]

	(All Highres	s are estima	te. Dased on	samples—mor	ney amounts	are in thous	ands of doll	a r s,			
			All partner	ships with de	epreciation		Partnershi	ps with both	n depreciation	and depreci	able assets
	Number of				Deprec	iation					
Selected industry, size of depreciation	partner- ships	Number of partner- ships	Business receipts	Total deductions	Amount	As a percent of total deductions	Number of partner- ships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
FINANCE, INSURANCE, AND REAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ESTATE—Continued Finance—Continued Security and commodity brokers, dealers, exchanges, and services											
Total	5,212	889	1,607,538	1,804,052	16,078	0.9	633	1,326,405	13,943	97,851	34,818
Under \$2,000 \$2,000 under \$4,000	4,950	627	133,662	106,144	664	0.6	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	262	262	1,473,876	1,697,908	15,414	0.9	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)
Holding and investment companies											
Total	77,716	8,563	60,664	278,779	29,046	10.4	5,470	43,506	21,822	520,095	98,715
Under \$2,000. \$2,000 under \$4,000.	75,682 911	6,529 911	17,033 9,031	107,415 32,334	4,109	3.8 8.1	3,956	11,095	2,576	122,797	18,442
\$4,000 under \$6,000	438	438	4,917	20,253	2,625 2,170	10.7	963	9,238	3,421	89,638	21,615
\$6,000 under \$10,000 \$10,000 or more	685	685	29,683	118,777	20,142	17.0	551	23,173	15,825	307,660	58,658
Insurance Agents, Brokers, and Service											:
Total	9,413	5,846	635,062	474,085	9,662	2.0	3,324	415,919	5,717	58,846	22,268
Under \$2,000 \$2,000 under \$4,000	8,164 622	4,597 622	335,212 87,814	234,675	2,604 1,657	1.1 2.5	2,524 414	233,768 63,599	1,579 1,099	17,521 16,190	7,705 4,403
\$4,000 under \$6,000)										
\$6,000 under \$10,000	627	627	212,036	174,428	5,401	3.1	386	118,552	3,039	25,135	10,160
Real Estate	260 122	20.20	22.224.004	7.2.22.0.720	2 544 005	20.6	240.050	2.0.000 Jerra	2.540.000	57 551 073	10.257.000
Total	258,4 1 2 141,816	101,842	12,116,994	13,317,637	2,744,005	20.6		10,992,871	1	56,554,861	12,371,028
Under \$2,000	37,338	37,338	677,001	613,495	88,049 105,984	17.3	53,074 26,874	821,451 517,928	51,006 77,073	1,704,350 2,045,594	477,780 579, 1 92
\$4,000 under \$6,000 \$6,000 under \$10,000	19,255 16,581	19,255 16,581	561,094 782,206	532,683 749,182	94,288 128,456	17.7 17.1	15,306 13,789	456,418 686,014	74,845 106,871	1,869,009 2,718,420	545,435 8 1 3,910
\$10,000 or more	43,422	43,422	8,915,824	10,331,024	2,327,228	22.5	40,015	8,511,060	2,240,183	48,217,488	9,954,711
Operators, except developers, and lessors of buildings											
Total	208,976	193,359		11,437,632	2,646,090	23.1	135,809	9,517,215	2,469,115	l .	12,030,662
Under \$2,000	99,312 33,795	83,695 33,795	547,550 495,298	523,989 440,825	76,063 96,465	14.5 21.9	44,653 24,598	379,945 368,2 1 2	44,898 70,981	1,553,333 1,915,800	422,493 542,221
\$4,000 under \$6,000	18,094	18,094	424,543	388,520	88,682	22.8	14,523	346,514	71,055 103,149	1,804,048	528,037
\$10,000 or more	15,862 41,913	15,862 41,913	642,694 3,209,567	610,050 9,474,248	122,875 2,262,005	23.9	13,308 38,727	560,650 7,861,894	2,179,032	2,629,674 46,973,569	786,872 9,75 1,03 9
Lessors of real property other than buildings											
Total	24,527	10,453	188,520	188,987	38,916	20.6	6,672	108,296	27,703	463,581	160,333
Under \$2,000. \$2,000 under \$4,000.	20,529 2,407	11,455 2,407	79,095 32,691	57,191 31,871	7,649 6,416	13.4	4,249 1,291	31,405 14,814	3,076 3,404	69,444 60,455	37,410 22,950
\$4,000 under \$0,000	590	590	13,376	14,672	2,842	19.4	6/2	18,829	3,914	72,582	32,717
\$6,000 under \$10,000 \$10,000 or more	420 58 1	420 ' 58 1	16,37 1 46,987	13,732 71,521	3,282 18,727	23.9 26.2	489	43,248	17,314	261,100	67,256
Agents, urokers, and managers											
Total	10,770	5,061	401,771	368,719	27,520	7.5	3 , 322	314,892	25,002	512,914	97,926
Under \$2,000. \$2,000 under \$4,000.	9,363	3,654	175,763	137,049	2,101	1.5	2,121	120,530	1,336	29,150	9,784
\$4,000 under \$6,000	828	828	73,284	67,298	2,609	3.9	724	64,821	2,305	35,474	10,854
\$6,000 under \$10,000 \$10,000 or more	579	579	152,724	164,372	22,810	13.9	477	129,541	21,361	448,290	77,288
Other real estate	12 1 20	1 545	3 207 053	1 200 000	33 /00	2.4	3 255	1 050 740	20 162	701 0/2	82.100
Under \$2,000	14,139 12,612	4,565 3,038	1,207,051 378,461	1,322,299 373,024	31,479 2,236	2.4	2,051	1,052,468 289,571	28,153 1,696	701,942 52,423	82,107 8,093
\$2,000 under \$4,000	495	495	970,461	94,540	1,397	1.5	677	173,913	2,413	71,909	8,883
\$4,000 under \$6,000 \$6,000 under \$10,000	570	570	203,539	216,127	3,311	1.5	K3				
\$10,000 or more	462	462	527,192	638,608	J4,535	3.8	527	588,984	24,044	577,610	65,131

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES-Continued

	(All figure:	ore e 'imat	es pased on	samples—mon	ey amounts (are in thous					
			(11 partner	enips with ie			Partnershi	pa vit. + L	.pre. in	- :	t appets
Selected industry, size of depreciation	Number of partner- ships	Number of partner- ships	Susinesa receipts	Total deductions	Seprec Amount	As a percent of total deductions	Number of partner- ships	Busines: receipt:	Depreciation	Ceproclabie Appeti	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1-)	(11)
SERVICES Total Under \$2,000 \$2,000 under \$4,000	172,269 125,123 21,436	138,388 91,242 21,436	17,354,606 5,666,175 2,587,497	11,965,235 3,252,461 1,626,201	797,443 62,733 61,548	6.7 1.9 3.8	83,997 48,985 1 5,033	14,152,867 3,934,638 2,080,995	35,287 43,523	7,820,787 535,827 560,721	2,943,258 272,45; 263,33
14,000 under \$6,000. 16,000 under \$10,000. 110,000 or more. Hotels, Rooming Houses, Camps, and	8,609 7,315 9,786	8,609 7,315 9,786	1,515,907 1,568,304 6,016,223	993,941 1,101,029 4,991,603	41,880 56,462 574,820	5.1 11.5	6,017 5,581 8,381	1,256,024 1,314,204 5,567,006	43,293	397,189 566,069 5,760,981	261,82
Other Lodgings Total Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 or more	12,808 4,348 2,592 890 1,445 3,533	11,963 3,503 2,592 890 1,445 3,533	1,231,585 44,322 67,172 43,794 96,256 980,041	1,311,619 41,524 67,274 42,247 90,100 1,070,474	179,848 3,839 7,380 4,344 11,161 153,124	13.7 9.2 11.0 10.3 12.4 14.3	7,584 1,684 1,531 434 1,084 2,851	1,080,676 24,620 44,271 31,120 81,469 899,196	2,007 4,485 2,082 8,485	2,715,751 52,450 107,186 50,269 166,187 2,339,659	714,79 18,74 32,98 21,28 60,81 580,97
Tourist courts and motels Total	6,320 1,493 1,273 407 902 2,245	5,996 1,169 1,273 407 902 2,245	689.856 16,261 30,681 26,350 66,325 550,239	690,348 16,178 28,764 23,825 60,292 561,289	96,702 1,461 3,730 2,094 7,159 82,258	14.0 9.0 13.0 8.8 11.9 14.7	3,965 506 973 680 1,806	611,867 10,211 37,596 57,965 506,095	739 3,270 5,459	1,439,198 25,421 88,832 101,715 1,223,230	12,26 34,02 45,91
Other lodging places Total Under \$2,000 \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000.	6,488 2,855 1,319 483 543 1,288	5,967 2,334 1,319 483 543 1,288	541,729 28,061 36,491 17,444 29,931 429,802	621,271 25,346 38,510 18,422 29,808 509,185	83,146 2,378 3,650 2,250 4,002 70,866	13.4 9.4 9.5 12.2 13.4 13.9	3,619 1,178 745 651 1,045	468,809 14,409 25,260 36,039 393,101	1,268 2,161 4,162	1,276,553 2",029 39,454 93,641 1,116,429	293,13 6,47' 10,68' 24,44' 251,52
Personal Services Total Under \$2,000 \$2,000 under \$4,000. \$4,000 under \$0,000. \$56,000 under \$10,000. \$10,000 or more.	28,673 20,874 3,458 1,678 1,507 1,156	24,392 16,593 3,458 1,678 1,507 1,156	1,094,682 358,847 177,310 129,465 167,368 261,692	910,710 275,331 143,445 112,610 140,738 238,586	60,098 10,538 10,340 7,986 11,242 19,992	6.6 3.8 7.2 7.1 8.0 8.4	11,332 6,228 2,114 981 1,043 966	727,629 163,034 123,955 84,419 124,625 231,596	4,699 6,366 4,671 7,669	457,085 59,391 73,982 42,877 113,772 167,063	231,58 28,97 40,18 19,52 57,98 84,92
Laundries and dry cleaning plants Total Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$0,000. \$6,000 under \$10,000. \$10,000 or more.	5,325 2,402 857 920	8,929 4,122 2,402 857 920 628	449,650 91,988 97,301 45,274 84,930 130,157	398,207 74,332 82,025 41,441 77,962 122,447	32,965 3,525 7,108 4,183 7,037 11,112	8.3 4.7 8.7 10.1 9.0 9.1	4,639 1,520 1,509 541 558 511	313,407 44,607 71,337 27,540 55,728 114,195	1,409 4,527 2,591 4,154	239,199 22,529 53,298 25,892 60,635 76,845	11,16. 30,77
Beauty shops Total Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000 \$6,000 under \$10,000. \$10,000 or more	6,556	6,368 5,687 681	163,231 117,338 45,893	139,040 93,327 45,713	6,279 3,405 2,874	4.5 3.6 6.3	2,796 2,522 (*) (*) (*) (*)	76,851 57,942 (+) (*) (*) (*)	1	31,153 17,531 (*) (*) (*) (*)	12,860 7,820 (+) (+) (+)
Other personal services Total Under \$2,000 \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000.	4,000 610 601 491	5,295 3,072 610 601 491 521	407,023 85,778 55,418 65,668 70,973 129,186	327,992 70,303 39,463 55,294 51,086 111,846	18,940 1,965 1,985 2,631 3,426 8,733	5.8 2.8 5.0 5.1 6.7 7.8	3,100 1,391 469 792 448	321,491 44,605 45,355 11e,479 115,052	1,012 1,507 4,781	182,743 15,341 18,679 60,307 88,416	8,355 8,847 27,671

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

	[All figure	s are estima	ter based on	ample:—mon	ey umounts	are in thou.	and of dolla	arsj			
			All partner	ships with de			Partnershi	ps with both	n depreciation	and deprec	able assets
Celected industry, size of depreciation	Number of partner- ships	Number of partner- ships	Business receipts	Total deductions	Deprec Amount	As a percent of	Number of partner- chips	Pusiness receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	total deductions (6)	(7)	(8)	(9)	(10)	(11)
	(1)	(2)	(2)	(14)	(2)	(0)	(7)	(2)	(4)	(10)	(11)
SERVICES—Continued											
Business Services											
Total	21,798	14,404	1,040,830	1,021,275	269,108	26.4	9,105	878,479	260,200	2,237,455	890,2
der \$2,000	17,051	9,657	357,357	285,356	5,314	1.9	5,362	263,575	2,868	72,541	42,7
,000 under \$4,000	2,130 601	2,130 601	102,993 55,437	88 ,1 87 45 , 890	6,487 3,026	7.4 6.6	1,437 406	74 ,1 53 40 , 555	4,505 2,007	49,199 48,980	21,1
,000 under \$10,000	652 1,364	1,364	81,472 443,571	82,723 519,119	5,402 248,879	6.5 47.9	604 1,296	73,879 426,317	4,980 245,840	63,518	36,3 782,5
Automobile Parking, Repair, and Services			;								
Total	17,887	14,890	794,226	682,541	43,729	6.4	7,143	478,245		307,057	125,9
der \$2,000	13,993	10,996 1,990	414,755 156,611	339,079 139,484	7,912 5,726	2.3	4,343 1,493	192,090 113,850		49,129 41,478	17,7 15,0
,000 under \$6,000	776 595	776 595	59,143 59,877	55,584 53,983	3,744 4,621	6.7 8.6	R277	73,875	4,963	60,358	17,7
0,000 or more	533	533	103,840	94,411	21,726	23.0	480	98,430	19,609	156,092	75,3
Automobile repair shops	3 2 007	10 803	404 470	500 200	17,003	2.8	/ 006	2/1 7/01	9 701	92,700	25. 6
Totalder \$2,000	13,007	10,893	606,670 383,305	508,208 3 1 3,320	14,003 6,221	2.0	4,926 3,570	341,782 179,292	8,791 2,836	35,264	35,6
2,000 under \$4,000	1,358	1,358	143,700	123,939	3,750	3.0	997	103,634	2,685	24,824	10,5
0,000 under \$10,000	491	491	79 ,66 5	70,949	4,032	5.7	359	58,856	3,270	32,612	11,5
of more property and the second secon	,										
General automobile repair shops				,							
Total	8,630	7,190	386,079	321,978	9466€	2.9	3,299	222,837	5,980	60,870	25,7
nder \$2,000	7,532 8 1 .2	6,092 812	269,996 73,517	221,435 62,055	4,382 2, 1 85	2.0 3.5	2,473	137,214	2,023	26,991	10,9
4,000 under \$6,000. 5,000 under \$10,000.		286	42,566	38,488	2,899	7.5	826	85,623	3,957	33,879	14,7
10,000 or more)		,	30,700	-,		,				
Other automobile repair Total	4,377	3,703	220,591	186,230	4,537	2.4	1,627	11 8,945	2,811	31,830	9,8
nder \$2,000	3,626	2,952	113,309	91,885	1,839	2.0	1,097	42,078	813	8,273	2,4
2,000 under \$4,000	751	751	200 000	0.000	2 (05	2.9	530	76 ,8 67	3 000	22.665	
6,000 under \$10,000	S (31)		107,282	94,345	2,698	2+7	.,,00	70,007	1,998	23,557	7,3
Automobile parking and other services											
Total	4,880		187,556	174,333	29,726	17.1	2,217	136,463		214,357	90,3
nder \$2,000	2,835 632	1,952 632	31,450 12,911	15,545	1,691 1,976	12.7	773 496	12,798 10,216		13,865 16,654	4,2 4,5
4,000 under \$6,000	407 503	407 503	12,979 4 1, 735	14,909 38,085	2,038 3,897	13.7 10.2		28,288	3,180	43,594	13,1
0,000 or more	503	503	88,481	80,035	20,124	25-1	457	85,161	18,122	140,244	68,3
Romain Complant Present Automobile											
Repair Services, Except Automobile Total.	8,296	b,703	277,442	220,254	7,489	3.4	3 , 430	181,443	4,237	41,476	20,6
nder \$2,000	7,273	5,680	154,840	121,336	3,294	2.7	2,781	97,743	1,734	22,227	11,9
,,000 under \$4,000	694	694	63 , 952	48,929	1,893	3.9	649	83,700	2,503	19,249	8,6
5,000 under \$10,000	329	329	58,650	49,989	2,302	4.6	}	000 ورن	2,503	17,249	
Amusement and Recreation Services,											
Including Motion Pictures Total	11,376	8,077	664,121	684,138	77,470	11.3	4,407	521,820	46,684	537,178	275,3
nder \$2,000	8,451	5,152	118,703	110,796	3,260	2.9	2,328	61,515	1,272	19,402	9,1
2,000 under \$4,000	1,164 456	1,164 456	53,813 46,439	48,999 44,694	3,380 2,282	6.9 5.1	577	35,567	1,665	28,271	17,5
6,000 under \$10,000.	445	445 860	74,753	73,622	3,694	5.0	101	104,600	1	74,871 414.634	41,6; 207,00
Footnote at end of table	560	360	370,413	406,027	64,854	16.0	741	320,138	1 28,193	414,634	207,0

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	(All figures	s are estima	tes based on	samples—mon	ney amounts	are in thous	ends of doll	ars)			
			All partner	chips with de	precistion		Partnershi	ps with betr	depreciati.	an .pr.	1.00
	Humbon of				Deprec	iation					
Selected industry, size of depreciation	Number of partner- ships	Number of purtner- ships	Business receipts	Total deductions	Amount	As a percent of total deductions	Number of partner- ships	Business receipts	Depreciation	Depreciable assets	Froumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued Medical and Health Services Total	22,078	18,074	3 ,61 8 , 885	1,990,114	54 , 767	2.8	13,146	2,967,854	46,497	680,805	340, 200
Under \$2,000	15,878	11,874	1,599,347	697,018	8,582	1.2	8,131	1,203,848	5,998	100,370	269,399
Under \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	3,156 1,266 876 902	3,156 1,266 876 902	673,974 332,539 286,805 726,220	344,864 187,602 174,153 586,477	8,948 6,223 6,563 24,451	2.6 3.3 3.8 4.2	2,499 1,020 650 846	555,939 289,469 226,324 692,274	7,146 5,067 4,936 23,350	100,370 107,140 76,104 61,790 335,401	55,641 57,434 35,072 25,783 95,469
Offices of physicians and surgeons											
Total	14,013	11,241	2,467,217	1,065,228	24,346	2.3	8,393	1,982,280	19,841	269,770	139,151
Under \$2,000	10,562	7,790	1,277,220	488,020	5 , 452	1.1	5,601	973,650	4,085	64,773	38,488
\$2,000 under \$4,000 \$4,000 under \$6,000	1,818 733	1,818 733	476,346 226,708	199,295 106,327	5 ,1 96 3 ,4 73	2.6	1,461 585	387,454 195,116	4,158 2,799	60,410 37,800	31,984 20,012
\$6,000 under \$10,000		900	486,943	271,586	10,225	3.8	746	426,060	8,799	106,787	48,667
\$10,000 or more	,							,			,
Other medical and health services	8,065	6,833	1,151,668	924,886	30,421	3.3	4 , 753	985,574	26,656	411,035	120 242
Under \$2,000	5,316	4,084	322,127	208,998	3,130	1.5	2,530	230,198	1,913	35,597	130,248 17,153
\$2,000 under \$4,000	1,338	1,338	197,628	145,569	3,752	2.6	1,038	168,485	2,988	46,730	25,450
\$4,000 under \$6,000 \$6,000 under \$10,000	847	847	204,244	159,595	5,171	3.2	652	176,624	4,022	51,622	21,945
\$10,000 or more	564	564	427,669	410,724	18,368	4.5	533	410,267	17,733	277,086	65,700
Legal Services											
Total	26,683	22,150	5,105,377	2,466,813	60,616	2.5	14,520	4,030,742	48,028	491,883	252,464
Under \$2,000	19,583	15,050	1,627,623	725,923	12,266	1.7	9,071	1,056,091	7,565	93,670	51,651
\$2,000 under \$4,000 \$4,000 under \$6,000	3,675 1,564	3,675 1,564	789,717 507,488	385,853 255,869	10,220 7,613	2.6 3.0	2,673 1,234	622,606 425,768	7,594 6,033	77,847 59,992	43,490 30,854
\$6,000 under \$10,000 \$10,000 or more	1,017 844	1,017 844	486,141 1,694,408	237,425 861,743	7,800 22,717	3.3 2.6	779 763	4 <u>11,11</u> 5 1,515,162	6,074 20,762	59,171 201,203	29,302 97,167
-											
Engineering and Architectural Services											
Total	6,829	4 , 798	1,233,650	989,210	12,697	1.3	4,037	1,138,603	11,496	107,781	51,106
Under \$2,000	5,410	3,379	354,979	253,510	2,163	0.9	2,711	311,632	1,589	18,540	10,389
\$4,000 under \$6,000	967	967	289,476	224,215	3,501	1.6	898	269,058	3,226	29,370	14,342
\$6,000 under \$10,000 \$10,000 or more	452	452	589,195	511,485	7,033	1.4	428	557,913	6,681	59,871	26 ,3 75
Accounting, Auditing, and Bookeeping Services											
Total	10,543	9,153	2,110,150	1,527,470	27,025	1.8	7,428	1,998,044	23,841	207,816	97,810
Under \$2,000	7,608	6,218	502,265	288,607	3,898	1.4	4,885	449,344	3,242	37,655	22,383
\$2,000 under \$4,000 \$4,000 under \$6,000	1,491 735	1,491 735	311,259 182,871	204,557 125,119	4,155 3,583	2.0 2.9	1,353 590	289,853 167,662	3,694 2,886	38,171 22,944	18,442 12,206
\$6,000 under \$10,000	1	709	1,113,755	909,187	15,389	1.7	600	1,091,185	14,019	109,046	44,779
\$10,000 or more	,			70.72	20,000			1,001,100	2-1,027	107,070	,,,,,
Certified public accountants											
Total	6,560	6,022	1,926,799	1,395,827	21,971	1.6	5,192	1,846,475	20,738	182,202	86,876
Under \$2,000 \$2,000 under \$4,000	4,154 1,244	3,616 1,244	413,021 294,607	235,384 1 93,569	2,598 3,454	1.1	2,955 1,194	370,896 279,185	2,164 3,288	27,39 1 34,338	17,902 17,173
\$4,000 under \$6,000	507	607	164,494	111,372	2,879	2.6	508	154,725	2,447	18,099	9,398
\$6,000 under \$10,000 \$10,000 or more		555	1,054,677	855,502	13,040	1.5	535	1,041,669	12,839	102,374	42,403
Other accounting, auditing, and bookkeeping services											
Total	3,983	3,131	183,351	131,643	5,054	3.8	2,236	151,569	3,103	25,614	10,934
Under \$2,000	3,454	2,602	89,244	53,223	1,300	2.4	1,930	78,448	1,078	10,264	4,481
\$2,000 under \$4,000. \$4,000 under \$6,000.)										
\$6,000 under \$10,000	229	529	94,107	78,420	3,754	4.8	306	73,121	2,025	15,350	6,453
\$10,000 or more	l' l									l	

Business Returns/1971 · Partnerships

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

	[All Figure	r are estima	tea Dased on	samples—mo	ney amounts	are in thous	ends of doll	ars]			
			All partner	snips with d	epreciation		Fartnershi	po with but	. depreciation	and deprec	lable assets
	Number of				Deprec	istion					
.elected industry, size of depreciation	partner- ships	Number of partner- ships	Business receipts	Total geductions	Amourit	As a percent of total deductions	Number of partner- ships	Rusiness receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICEC—Continued Other Services Total. !inder \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$10,000. \$10,000 or more.	644	3 , 784 3 , 140 644	183,658 133,137 50,521	161,091 113,981 47,110	4,596 1,667 2,929	2.9 1.5 6.2	1,865 1,461 (*) - (*) (*)	149,332 111,146 (*) - (*)	3,033 887 (*) - (*) (*)	36,500 10,452 (*) - (*)	13,923 3,040 (*) (*) (*)
NATURE OF BUSINESS NOT ALLOCABLE Total Under \$2,000. \$2,000 under \$4,000.	8,111 6,90 <u>1</u> 851	4,267 3,057 851	198,115 101,983 49,014	173,118 87,335 42,946	10,600 1,782 2,481	6.1 2.0 5.8	998 614	77,951 28,928	2,675 254	51,927 14,381	10,733 1,284
\$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	1	359	47,118	42,837	6,337	14.8	384	49,023	2,421	37,546	9,449

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Masonry, stonework, and placetring," "Contractors not allocable," "Wholesale and retail trade not allocable," and "Barber shops" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Business Returns/1971 · Partnerships

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Cash Cash	Other agriculture, forestry, and fishery (8) 7,220 18,079 422,186 43,364 52,808 502 49,165 916 16,467 3,848 18,922 289,639	agriculture, forestry, and fishery (8) 7,220 18,079 422,186 43,364 52,808 502 49,165	(9) 8,243 65,362	61,291	Other mining (11) 1,164 4,071
Industries Total Total Total Fleld crop Farms Fruit, tree Livestock Cher Farms F	agriculture, forestry, and fishery (8) 7,220 18,079 422,186 43,364 52,808 690 49,165 916 16,467 3,848 18,922 289,639	agriculture, forestry, and fishery (8) 7,220 18,079 422,186 43,364 52,808 502 49,165	(9) 8,243 65,362 2,439,797 206,428	petroleum and natural gas (10) 7,079 61,291	(11) 1,164
Number of partnerships.	7,220 18,079 422,186 43,364 52,808 502 49,165 916 16,467 3,848 18,922 289,639	7,220 18,079 422,186 43,364 52,808 502 49,165	8,243 65,362 2,439,797 206,428	7,079 61,291	1,164
Number of partners.	18,079 422,186 43,364 52,808 502 49,165 916 16,467 3,848 18,922 289,639	18,079 422,186 43,364 52,808 502 49,165	65,362 2,439,797 206,428	61,291	
Cash	43,364 52,808 502 49,165 916 16,467 3,848 18,922 289,639	43,364 52,808 502 49,165	206,428	2,076,559	
Notes and accounts receivable	52,808 502 49,165 916 16,467 3,848 18,922 289,639	52,808 502 49,165			363,238
Other current assets.	16,467 3,848 18,922 289,639	916	543 45,082 7,745	211,939 426 30,421	33,612 48,106 117 14,661 2,746
Least Accumulated depletion 259,221 14,597 10,779 5,891 672 3,824 392 14,195 11,107,107,108 10,779 1,638,186 573,848 382,195 591,411 90,732 1,648,185 1,648 1,652 1,648 1,652 1,648 1,652 1,648 1,652 1,648 1,652 1,	132,393	16,467 3,848 18,922	32,308 8,040 166,423 1,323,866	22,094 6,066 147,268 975,688	10,214 1,974 19,155 348,178 176,252
Accounts payable	15,638 3,818 52,391 2,434 1,047 14,554	3,818 52,391 2,434 1,047	436,042 130,152 77,602 349,203 81,888 312,157	121,190 61,383 348,548 81,741	22,639 8,962 16,219 655 147 30,557
Mortgages, notes, and bonds payable in less than one year. 13,870,772 (1,019,127) 954,474 (71,075) 208,157 (108,024) 108,024 (604,061) 34,232 (322) Mortgages, notes, and bonds payable in one year or more. 4,241,922 (81,47) 17,075 (19,662) 15,597 (33,508) 2,308 Other Itabilities. 64,935,052 (1,647,878) 1,561,969 (43,725) 443,152 (44,152) 553,216 (121,876) Other Itabilities. 6,306,565 (233,363) 217,259 (56,777) 49,028 (91,014) 20,440 Partners' capital accounts (+ or -) 35,167,582 (1,786,207) 1,575,965 (77, 49,028 (91,014) 20,440 (72,413) Total receipts. 79,907,666 (4,267,934 (3,368,717) 894,142 (33,409 (1,761,990) 17,61,990 (178,276) Business receipts. 77,129,993 (3,987,560 (3,107,490) 758,071 (497,394 (1,687,683) 164,342 (1,700 (19,290) Nonqualifying dividends. 71,831 (12 (312) (19,290 (1,290) 1,32 (1,290) 16,323 (7,107 (12,251) 1,328 (1,910) Royalties. 109,328 (5,221) (1,366 (1,366) (1,366) (1,366) (1,366) 362 (321) (321) (328 (338) (1,910) 38,622 (3,28) (3	422,186	422,186	2,439,797	2,076,559	363,238
Other current liabilities. 4,241,922 81,447 71,075 19,662 15,597 33,508 2,308 Mortgages, notes, and bonds payable in one year or more. 64,935,052 1,647,878 1,561,969 443,725 443,152 553,216 121,876 Other liabilities. 6,306,565 233,363 217,259 56,777 49,028 91,014 20,440 Fartners' capital accounts (+ or -) 35,167,582 1,786,207 1,575,965 475,814 323,604 704,416 727,131 Total receipts. 79,907,664 4,267,934 3,368,717 894,142 534,309 1,761,990 178,276 8usiness receipts. 77,129,993 3,987,560 3,107,490 758,071 497,394 1,687,683 164,342 Inceme from other partnerships, etc. 193,474 2,046 1,730 563 395 784 8 Nonqualifying dividends 7,831 312 201 59 50 2 Interest 918,466 21,070 19,290 4,134 4,844 8,0	34,906	· ·	150,681	123,805	26,876
Other Itabilities. 6,306,565 233,363 217,259 56,777 49,028 91,014 20,440 Partners' capital accounts (+ or -) 35,167,582 1,786,207 1,575,965 475,814 323,604 704,416 72,131 Total receipts. 79,907,646 4,267,934 3,368,717 894,142 534,309 1,761,990 178,276 8usiness receipts. 77,129,993 3,987,560 3,107,490 758,071 497,394 1,687,683 164,342 Inceme from other partnerships, etc 193,474 2,046 1,730 543 395 784 8 Nonqualifying dividends. 7,831 312 201 59 50 2 Interest. 918,466 21,070 19,290 4,134 4,844 8,402 1,910 Revision. 359,461 38,222 37,009 16,323 7,107 12,251 1,328 Royalties. 1,93 5,521 5,428 1,408 50 3,599 371 Farm net profit. <	64,653 10,372	10,372		62,469	33,050 6,243
Business receipts. 77,129,993 3,987,560 3,107,490 758,071 497,394 1,687,683 164,342 Income from other partnerships, etc. 193,474 2,046 1,730 543 395 784 8 Nonqualifying dividends. 7,831 312 312 201 59 50 2 Interest. 918,466 21,070 19,290 4,134 4,844 8,402 1,910 Rents. 359,461 38,222 37,009 16,323 7,107 12,251 1,328 Royalties. 109,328 5,521 5,428 1,408 50 35,99 371 Farm net profit 1,820 1,366 1,366 362 321 588 95 Net gain, noncapital assets 155,765 18,865 13,740 1,520 1,493 10,004 723 Other receipts 1,031,508 192,972 182,352 111,580 22,646 38,629 9,497 Total deductions 73,746,308 4,236,304 3,244,335 812,832 563,851 1,871,231 176,421 Cost of sales and operations 37,040,289 2,809,818 2,236,649 455,705 294,684 1,383,580 102,680	85,909 16,104 210,242	16,104	215,248 77,386 1,820,620	56,346	36,319 21,040 239,710
Income from other partnerships, etc. 193,474 2,046 1,730 563 395 784 8 Nonqualifying dividends 7,831 312 312 201 59 50 2 Interest. 918,466 21,070 19,290 4,134 4,844 8,402 1,910 8,805 1,910 1,910 1,920 1,9	899,217	899,217	1,246,872	844,026	402,846
Rents. 359,461 38,222 37,009 16,323 7,107 12,251 1,328 Royalties. 109,328 5,521 5,428 1,408 50 3,599 371 Farm net profit 1,820 1,366 1,366 362 321 588 95 Net gain, noncapital assets. 155,765 18,865 13,740 1,520 1,493 10,004 723 Other receipts. 1,031,508 192,972 182,352 111,580 22,664 38,629 9,487 Total deductions. 73,746,308 4,236,304 4,236,304 4,324,335 812,832 563,851 1,871,231 176,421 Cost of sales and operations. 37,040,289 2,809,818 2,236,649 455,705 294,684 1,383,580 102,680 Salaries and wages. 7,487,234 41,132 18,594 4,844 6,645 5,380 10,725	880,070 316 - 1,780	316	6,925	70	381,438 83
Farm net profit. 1,820 1,366 1,366 362 321 588 95 Net gain, noncapital assets. 155,765 18,865 13,740 1,520 1,493 10,004 723 0ther receipts. 1,031,508 192,972 182,352 111,580 22,646 38,629 9,497 Total deductions. 73,746,308 4,236,304 3,424,335 812,832 563,851 1,871,231 176,421 Cost of sales and operations. 37,040,289 2,809,818 2,236,649 455,705 294,684 1,383,580 102,680 Salaries and wages. 7,487,234 41,132 18,594 4,844 6,645 5,380 107,258	1,213		12,569		3,204
Cost of sales and operations. 37,040,289 2,809,818 2,236,649 455,705 294,684 1,383,580 102,680 Salaries and wages. 7,487,234 41,132 18,594 4,844 6,645 5,380 1,725	93 - 5,125 10,620	5,125	25,663 4 4,647 24,656	1,737	919 3 2,910 12,883
Cost of sales and operations. 37,040,289 2,809,818 2,236,649 455,705 294,684 1,383,580 102,680 Salaries and wages. 7,487,234 41,132 18,594 4,844 6,645 5,380 1,725	811,969	811.969	2,118,974	1,732,209	386,765
Payments to partners. 1,518,891 55,844 35,688 9,062 5,833 14,166 6,627 Rent. 2,171,401 168,633 157,053 76,211 24,530 50,519 5,793 Interest. 5,118,669 173,910 163,800 43,527 38,922 72,380 8,971	573,169 22,538 20,156 11,580 10,110	573,169 22,538 20,156 11,580	500,782 20,798 15,615 50,200 20,885	295,334 12,562 10,282	205,446 8,236 5,333 14,577 6,194
Taxes 3,078,450 99,958 86,493 28,738 25,630 27,067 5,058 Bad debts. 161,697 2,540 1,241 384 44 649 164 Repairs. 977,710 119,389 100,952 44,640 17,821 33,346 5,145 Depreciation. 4,328,374 230,005 201,884 62,640 38,075 89,243 11,926 Amortization. 39,773 104 99 34 35 24 6	13,465 1,299 18,437 28,121 5	1,299 18,437 28,121	32,976 1,921 32,540 93,596 218	1,672 11,839 60,958	8,671 249 20,701 32,638 204
Depletion 193,583 2,069 1,534 390 18 1,044 82 Retirement plans, etc. 95,116 1,015 693 302 68 316 7 Employee benefit programs 95,418 864 566 138 124 233 71 Net loss from other partnerships, etc. 414,441 6,975 6,695 191 2,738 2,064 1,702 Farm net loss 3,517 3,203 3,011 - 96 2,568 347	535 322 298 280 192	322 298 280	132,169 1,350 1,405 78,930	111,294 680 219 77,060	20,875 670 1,186 1,870
Net loss, noncapital assets. 41,505 3,032 2,050 705 193 1,126 26 Other deductions. 10,980,240 517,813 407,333 85,321 108,395 187,526 26,091	982 110,480	982	2,345 1,133,244	754 1,074,922	1,591 58,322
Net profit (less loss) 6,161,338 31.630 155,618 81,310 129,542 109,241 1,855 Net profit 12,052,946 433,394 319,327 130,725 64,395 102,841 21,366 Net loss 5,891,608 401,764 374,945 49,415 93,937 212,082 19,511	07.000	87,248 114,067 26,819	1872,102 291,919 1,164,021	247,974	16,081 43,945 27,864

Business Returns/1971 • Partnerships

Table 3.5-- BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Conti	ract constr						Manufacturing		
Item	Total	General contractors	Total	Plumbing, heating, and air condi- tioning	Painting, paper- hanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufactur- ing, not elsewhere classified
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of partnerships	29,774 72,739	11,153 30,935	18,619 41,797	3,410 7,311	1,642 3,494	1,927 5,027	11,640 25,965	18,636 48,760	2,166 5,311	2,907 8,107	1,881 4,446	11,682 30,896
Total assets	2,706,133	1,973,616	731,328	146,596	21,249	62,659	500,824	2,703,684	565,833	184,358	96,520	1,856,973
Cash Notes and accounts receivable Less: Allowance for bad debts Inventories Investments in Government	310,648 665,678 1,842 429,072	190,691 460,252 822 363,197	119,877 205,388 1,020 65,875	24,658 40,320 300 20,506	3,865 5,385 33 1,341	8,040 29,271 120 1,770	83,314 130,412 567 42,258	6,862 419,297	40,444 61,160 313 56,199	28,992 43,791 960 15,530	15,223 16,430 247 16,063	148,729 354,251 5,342 331,505
Other current assets	168,430	144,304	4,390 24,123	7,100	304	612	2,465 16,107	17,845	2,181	651 4,988	564 4,707	14,449
Mortgage and real estate loans Other investments Depreciable assets. Less: Accumulated depreciation	23,581 113,784 1,094,437	20,328 84,146 645,010 308,267	3,253 29,550 448,616 244,784	5 7,225 65,050 32,169	19 674 10,115 4,705	1,042 3,018 33,646 19,074	2,187 18,633	16,326 98,068 1,908,415 828,047	1,690 16,913 319,291 124,686	7,909 8,426 115,603 59,563	1,259 2,446 72,576 39,262	5,468 70,283 1,400,945 604,536
Depletable assets. Less: Accumulated depletion Land	11,651 4,626 166,633 3,764	4,205 1,437 122,205 732 354	7,446 3,189 44,092 3,032	322 5,309 177	22 9 806	933 508 2,770 77	6,067 2,350 35,207 2,778	140,630 19,787 75,582 14,256	138,225 18,502 22,324 10	573 349 3,317 4,335	415 30 4,258 18	1,417 906 45,683 9,893
Other assets	2,670 251,493	224,449	2,316 26,995	153 8,229	2,527	37 769	2,126 15,470	3,478 101,590	30,694	1,336 12,451	2,103	2,138 56,342
Total Iiabilities	2,706,133 460,058	1,973,616	731,328 117,786	146,596 29,342	21,249 2,650	62,659 17,203	500,824 68,591	2,703,684	565,833 31,990	184,358 24,569	96,520 10,109	1,856,973 257,596
Mortgages, notes, and bonds payable in less than one year	358,117 176,338	282,750 132,271	75,211 44,062	15,460 8,707	2,734 1,050	4,715 1,843	52,302 32,462	222,170 79,558	53,926 10,631	13,486	10,118	144,640 56,159
Mortgages, notes, and bonds payable in one year or more Other liabilities Partners' capital accounts (+ or -)	419,742 527,367 764,511	332,910 478,860 404,572	86,085 48,506 359,678	11,731 14,495 66,861	3,467 641 10,707	3,959 4,948 29,991	66,928 28,422 252,119	544,777 70,172 1,462,743	205,377 18,050 245,859	32,267 4,438 99,916	14,430 6,679 52,098	292,703 41,005 1,064,870
Total receipts	6,758,846	4,533,938	2,223,055	499,698	99,741	227,962	1,395,654	4,819,264	738,776	407,350	200,854	3,472,284
Business receipts		4,453,069	2,201,754	495,073	99,219	227,096	1,380,366	4,764,544	723,694	402,552	199,580	3,438,718
etc. Nonqualifying dividends Interest. Rents.	11,580 111 11,644 30,284	8,575 98 9,025 23,676	3,005 13 2,619 6,608	14 4 651 1,825	294 60	34 113 488	2,957 9 1,561 4,235	202 63 7,568 11,291	11 3 1,810 3,509	780 908	7 240 325	191 52 4,738 6,549
Royalties Farm net profit Net gain, noncapital assets	9,953	131 5 7,325	23 3 2,610	10 - 59	12	3 8	13 - 2,531	2,736 52 2,082	1,112	11 - 58	11 149	1,602 52 785
Other receipts	38,456	32,034	6,420	2,062	156	220	3,982	30,726	7,547	3,040	542	19,597
Total deductions. Cost of sales and operations. Salaries and wages. Payments to partners. Rent. Interest	5,167,286 102,178 85,390 103,557 52,207	4,250,914 3,687,669 55,753 37,526 71,648 40,924	1,913,781 1,478,384 46,170 47,846 31,788 11,227	440,528 364,554 9,585 6,695 3,319 2,005	78,076 59,164 2,515 2,510 836 297	196,099 162,147 3,952 3,831 1,386 743	1,199,078 892,519 30,118 34,810 26,247 8,182	3,375,813 169,274	706,404 510,096 14,420 8,170 19,338 16,977	360,081 225,507 24,195 16,033 9,226 2,455	172,252 113,131 8,701 8,336 3,616 1,793	3,307,084 2,527,079 121,958 58,169 45,634 28,076
Taxes. Bad debts. Repairs. Depreciation. Amortization.	99,459 4,464 64,311 117,045 107	48,904 1,414 40,831 67,145	50,532 3,026 23,480 49,803 52	9,037 1,084 1,624 6,801	2,446 101 330 1,483	5,010 335 1,561 3,234 14	34,039 1,506 19,965 38,285 38	93,035 10,444 65,515 172,539 1,333	14,434 794 15,136 31,676 126	9,539 2,542 2,902 9,297 435	4,519 343 1,787 6,739 6	64,543 6,765 45,690 124,827 766
Depletion. Retirement plans, etc	728 6,699 11,596	397 3,488 4,008	331 3,211 7,588	195 593 1,251	84 204	6 236 588	130 2,298 5,545	24,484 8,052 11,158	23,737 377 883	1,132 1,372	15 329 669	732 6,214 8,234
etc Farm net loss	1,922	1,552	370	-	1 -	8 -	361	1,940 1	30	283	-	1,627 1
Net loss, noncapital assets Other deductions	2,376 347,343	2,262 187,333	114 159,859	5 33,780	8,105	13,047	108 104,927	917 393,493	529 49,681	18 55,145	18 22,250	352 266,417
Net profit (less loss)	592,173	283,024	309,274	59,170	21,665	31,863	196,576	273,443	32,372	47,269	28,602	165,200
Net profit	693,921 101,748	364,219 81,195	329,702 20,428	61,462 2,292	22,336 671	34,200 2,337	211,704 15,128	421,204 147,761	51,574 19,202	61,615 14,346	30,826 2,224	277,189 111,989

Business Returns/1971 - Partnerships

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

	Transport		mmunicatio nitary ser	n, electri	c, gas,		•	Wholes	ale and reta	il trade			
		Tr	ansportati	on	Commun 1 -					Retail tr	ade		
Item			Trucking		cation,	Total			Building	General	F	ood Stores	
	Total	Total	and ware- housing	Other transpor- tation	gas, and sanitary services	Total	Wholesale trade	Total	materials, hardware, and farm equipment	merchan- dise stores	Total	Grocery stores (35) 8,671 19,384 495,121 73,734 37,127 774 150,820 901 9,818 1,081 17,751 309,603 154,761 1,226 27,723 591 250 21,397 495,121 73,829 26,716 17,662 97,873 9,543 269,498 2,907,373 2,887,772 2,887,772 2,801,611 2,352,211 187,878 44 22 1,496 6,885 4 4 42 22 1,496 23,112 235,255 35,885 2,082 24,269 24,454 452 27,726 11,476 21,432 22 177 26 1,432 21,432 22 179 125,755 105,762 118,772 13,010	Other food stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Number of partnerships	7,930 22,499	6,148 16,020	4,378 10,199	1,770 5,821	1,782 6,479	121.116 294,327	20,994 57,332	99,629 235,907	6,548 16,261	5,651 13,588	12,145 27,230		3,474 7,846
Total assets	1,134,844	544,638	268,601	276,037	590,206	8,231,757	2,566,624	5,647,633	748,557	326,361	585,702	495,121	90,581
Cash Notes and accounts receivable Less: Allowance for bad debts Inventories Investments in Government obligations	73,229 82,953 726 11,328 4,358	58,093 59,915 499 9,252 3,784	32,490 31,614 382 4,897 2,919	25,603 28,301 117 4,355 865	15,136 23,038 227 2,076 574	1,030,574 1,626,575 26,675 2,720,759 44,257	308,441 765,477 10,042 765,861 22,381	719,488 859,577 16,619 1,950,734 21,872	79,011 155,822 2,264 322,967 4,433	46,277 42,942 806 118,449 3,393	87,917 44,945 796 161,046 1,600	37,127 774 150,820	14,183 7,818 22 10,226 699
Other current assets	11,519 1,655 23,912 1,187,814 344,879	7,115 931 13,548 626,976 281,686	4,784 660 7,867 325,282 166,240	2,331 271 5,681 301,694 115,446	4,404 724 10,364 560,838 63,193	138,550 42,819 269,808 3,196,037 1,524,322	51,038 13,479 109,641 779,383 409,296	86,434 29,340 158,765 2,408,649 1,110,968	7,951 3,885 20,733 224,880 115,911	5,958 8,349 20,385 133,268 72,373	11,672 2,238 20,009 387,829 193,126	1,081 17,751 309,603	1,854 1,157 2,258 78,226 38,365
Oepletable assets, Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	3,860 337 26,862 4,089 962 50,169	3,710 337 15,380 1,254 215 27,417	2,231 150 11,577 364 22 10,710	1,479 187 3,803 890 193 16,707	150 - 11,482 2,835 747 22,752	24,939 14,636 405,233 20,368 7,091 284,562	13,451 9,793 102,040 1,820 759 63,502	11,488 4,843 300,736 18,548 6,332 220,764	977 227 33,419 469 185 12,597	1,016 315 10,987 2,191 1,849 8,489	3,155 1,221 31,711 796 368 28,295	866 27,723 591 250	1,929 355 3,988 205 118 6,898
Total liabilities	1,134,844	544,638	268,601	276,037	590,206	8,231,757	2,566,624	5,647,633	748,557	326,361	585,702	495,121	90,581
Accounts payable Mortgages, notes, and bonds payable in less than one year	55,600 71,669	45,446 52,678	22,742	22,704	10,154	1,412,314	623,116	787,516 657,848	112,714 99,984	42,638 27,324	83,742 32,082		9,913 5,366
Other current liabilities	16,087 297,023	11,371	5,451	5,920 183,080	4,716	247,000 1,114,536	76,318 248,296	170,357 862,246	14,582 77,365	11,841 36,309	21,579		3,917
Other liabilities	25,561 668,904	17,243 168,154	11,127 131,082	6,116 37,072	8,318 500,750	201,262 4,262,350	52,513	148,321 3,021,345	14,689 429,223	10,191 198,058	13,237 315,598	9,543 269,498	3,694 46,100
Total receipts	997,210	812,198	537,179	275,019	185,012	27,620,327		17,829,502	1,650,232		3,401,443	1	494,070
Business teceipts. Income from other partnerships, etc Nonqualifying dividends Interest	967,729 953 3 2,178 9,605	786,007 953 3 1,602 8,957	515,916 16 3 1,066 7,500	270,091 937 536 1,457	181,722 - 576 648	27,295,422 3,284 808 36,608 85,182	9,637,215 1,601 218 12,007 21,880	17,620,975 1,683 590 24,557 63,079	1,620,390 341 119 3,406 7,883	795,400 174 19 1,422 4,192	3,378,897 41 244 1,678 8,177	13 242 1,496	491,125 28 2 182 1,292
Royalties. Farm net profit Net gain, noncapital assets. Other receipts.	13 4 2,701 14,024	13 4 1,683 12,976	1 4 1,046 11,627	12 - 637 1,349	1,018 1,048	591 109 8,151 190,172	269 8 1,858 77,910	322 101 6,283 111,912	92 4 719 17,278	35 45 331 5,119	15 42 1,404 10,945	42 691	713 717
Total deductions	908,385	735,504	483,885	251,619	172,881	26,006,643	9,298,381	16,674,661	1,540,793	746,561	3,261,518	2,801,611	459,907
Cost of sales and operations	490,854 20,880 26,556 28,112 24,226	416,665 18,173 18,310 22,196 20,161	256,060 11,923 13,960 16,597 7,624	160,605 6,250 4,350 5,599 12,537	74,189 2,707 8,246 5,916 4,065	20,636,358 2,009,216 361,776 412,161 137,661	468,617 86,178 63,877	12,634,077 1,536,776 274,965 347,770 100,347	1,206,170 132,799 27,405 14,334 10,449	535,081 73,939 13,474 17,211 4,287	2,684,207 235,997 36,045 41,400 10,565	187,878 24,269 28,454	331,996 48,119 11,776 12,946 2,040
Taxes. Bad debts. Repairs. Oppreciation. Amortization.	38,001 1,800 35,813 85,983 218	30,738 1,036 29,883 62,719 147	24,118 851 24,474 34,656	6,620 185 5,409 28,063 145	7,263 764 5,930 23,264 71	404,221 47,932 109,798 265,582 823	14,812	300,069 33,095 81,059 195,196 559	27,131 5,647 7,839 17,513	16,324 1,507 3,337 12,121 2	44,087 2,307 14,315 30,212 43	2,082 11,043 23,112	8,202 225 3,272 7,100
Depletion	108 944 1,786 1,098	108 809 1,529 93	67 517 1,230 39	41 292 299 54	135 257 1,005	1,434 10,846 14,918 1,980	5,532 5,645	393 5,310 9,273 1,095 66	50 609 1,221 19	3 522 431 2	35 968 2,055 23	726 1,432	28 242 623 1
Net loss, noncapital assets	839 151,167	744 112,193	711 91,056	33 21,137	95 38,974	2,270 1,589,600	530 434,282	1,740 1,152,871	89 ,5 79	200 68,120	181 159,078		33,323
Net profit (less loss) Net profit Ner loss	88,825 138,964 50,139	76,694 107,604 30,910	53,294 62,201 8,907	23,400 45,403 22,003	12,131 31,360 19,229	1,613,684 1,777,524 163,840	454,585 493,989 39,404	1,154,841 1,278,645 123,804	109,439 117,691 8,252	60,176 65,781 5,605	139,925 156,830 16,905	118,772	34,163 38,058 3,895

Business Returns/1971 • Partnerships

148 partnerships with balance sheets

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

[All figur	es are esti	mates based	on samples			ousands of do					
				Who		tail tradeCo	ntinued				
					Retail trade	-Continued					_
I t em	Automoti	Motor vehicle dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	Wholesele and retail trade not allocable
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of partnerships	17,828 39,351	3,598 8,422	8,675 18,698	5,555 12,231	8,360 22,811	6,854 15,516	13,113 33,297	5,629 12,647	3,270 7,340	20,231 47,866	493 1,088
Total assets	1,099,771	567,438	205,684	326,649	496,385	588,442	516,291	152,350	180,668	953,106	17,500
Cash. Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Covernment obligations.	111,526 166,618 4,631 480,351 2,150	48,293 87,492 2,439 297,669 1,151	35,977 33,885 1,402 39,132 515	27,256 45,241 790 143,550 484	87,849 72,098 1,565 214,965 2,908	65,939 187,832 3,644 189,257 2,630	52,833 18,694 165 26,321 866	19.872 3,555 - 10,940 33	28,006 7,109 6 62,270 43	140,258 159,962 2,742 364,168 3,816	4,164
Other current assets Mortgage and real estate loans Other investments. Depreciable assets. Less: Accumulated depreciation.	18,596 2,642 14,280 361,027	11,522 544 10,225 138,887 72,250	3,547 1,006 1,367 123,130 51,788	3,527 1,092 2,688 99,010 34,686	5,572 3,048 23,742 127,895 65,237	5,951 985 17,115 158,841 68,534	11,898 4,322 11,011 471,498 180,233	1,945 53 1,044 118,277 40,867	2,114 63 2,207 73,788 31,227	14,777 3,755 28,239 351,346 184,736	1,078 - 1,402 8,005 4,058
Depletable assets. Less: Accumulated depletion. Land Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	1,304 621 71,577 1,025	613 190 27,746 202 133 18,106	594 411 15,123 626 456 4,839	97 20 28,708 197 31 10,326	546 250 10,089 97 48 14,676	845 188 21,936 80 58 9,455	1,289 648 54,041 8,180 1,809 38,193	448 339 12,647 633 297 24,406	593 279 11,573 662 189 23,941	1,315 755 42,756 4,415 909 27,441	-
Total liabilities	1,099,771	567,438	205,684	326,649	496,385	588,442	516,291	152,350	180,668	953,106	17,500
Accounts payable	258,363	39,822 187,010	27,127 11,908	49,447	87,213 31,045	112,334 47,158	47,960 67,657	8,816 8,906	27,507 8,568	148,196 76,761	2,537
Other current liabilities. Mortgages, notes, and bonds payable in one year or more. Other liabilities. Partners' capital accounts (+ or -)	150,036 28,509	20,460 47,424 10,115 262,607	7,679 38,422 9,352 111,196	8,553 64,190 9,042 135,972	13,717 46,032 11,600 306,778	17,160 74,032 24,169 313,589	20,729 168,732 8,745 202,468	43,734 1,053 83,760	27,759 2,768 109,005	22,915 118,783 33,360 553,091	
Total receipts	4,552,343	2,442,534	1,331,777	778,032	1,150,259	1,214,204	1,500,719	363,334	667,208	2,523,023	37,859
Susiness receipts. Income from other partnerships, etc Nonoualifying dividends. Interest	105 17	2,416,446 36 16 3,759	1,325,985 48 1 733	766,287 21 - 1,776	1,135,449 19 7 1,774	1,185,472 239 5 3,833	1,485,072 58 66 627	356,461 52 4 136	664,083 10 179	2,491,033 654 99 5,234	_
Rents. Royalties	13,287	6,881	2,564	3,842	3,230	5,347	8,230 104	2,147	1,633	8,953	
Farm net profit. Net gain, noncapital assets. Other receipts.	1,194	2 257 15,120	531 1,884	406 5,700	423 9,357	160 19,120	904 5,658	185 4,349	29 1,274	8 934 16,108	10
Total deductions. Cost of sales and operations. Salartes and wages. Payments to partners. Rent.	3,655,787 241,102 54,615 54,512	2,367,265 2,079,106 101,042 22,656 13,727	1,254,137 1,008,643 86,564 21,486 30,227	725,035 568,038 53,496 10,473 10,558	1,036,666 724,587 117,042 21,595 40,482	1,108,992 792,704 106,271 20,327 24,972	1,381,696 693,269 302,856 24,282 69,048	332,059 180,065 53,588 6,646 13,045	627,717 533,032 30,338 9,364 9,884	2,292,222 1,629,175 242,844 61,212 62,882	24,336 3,823 633
Interest. Taxes. Bad debts. Repairs. Depreciation. Amortization.	53,887 7,447 12,274 28,391	16,140 16,446 4,008 6,249 9,393	3,018 26,987 1,667 3,215 10,315	8,694 10,454 1,772 2,810 8,683	5,504 21,722 1,954 3,768 10,184	7,962 18,385 4,859 4,016 13,316	14,456 49,110 917 17,491 40,223 184	3,465 15,311 363 4,418 8,580 18	2,540 12,578 388 1,954 5,153 53	13,267 41,534 7,706 11,647 29,503	769 25 75 609
Depletion. Retirement plans, etc. Employee benefit programs Net loss from other partnerships, etc. Farm net loss.	575 1,537 98	3 392 949 40	95 326 58	1 88 262	273 179 508 421	514 621 157	4 886 1,363 75	2 67 84	4 65 106 279	18 925 1,347 21	- 4 - 31
Net loss, noncapital assets Other deductions	282 207,971	192 96,902	70 61,466	20 49,603	1 88,384	35 114,762	179 167,353	495 45,912	127 21,852	218 189,860	
Net profit (less loss)	I.	75,269 79,811	77,640 85,656	52,997 62,044	113,593 120,321	105,212 112,391	119,023 141,793	31,275 39,056	39,491 41,519	230,801 255,752	4,258 4,890
Net loss	21,605	4,542	8,016	9,047	6,728	7,179	22,770	7,781	2,028	24,951	632

Partners' capital accounts (+ or -).....

Interest....

Royalties

Form net profit.

Net gain, noncapital assets......
Other receipts,.....

Cost of sales and operations.....

Rent.....

Interest

Bad debts.....

Repairs.....
Depreciation.....

Amortization.....

Depletion....

Depletion.

Retirement plans, etc...

Employee benefit programs.

Net loss from other partnerships, etc...

Farm net loss....

Net loss, noncapital assets...........

Net profit (less loss).....

Net profit

10,179,720 2,805,009

56,281,384

4,721,371

17,166,488

15.549.109

6,271

802.629

102,286

57,078

90,143

406,896

17.971.394

2,142,256

1,375,789

4.286,584

1.891,321

2.639.880

66,045

6,076

31.843

27,843 13,040

310,860

25,593

3,925,040

1804,906

2.556 165

427.811

1.484.523

3,650,286

2,633,298

3,302,198

2.259.214

5,718

623.800

23,407

52,871

28,616

175,384

3,186,440

264,571

729,853 174,460 104,509

513.090

141,099

42,457

45,889

8.940

1,741

29,995 25,029 8,371

223,477

10,406

862.553

115,758

897 888

11,275,322

58.874

111,843

38,901

311.040

399,248

332,720

59 50,978

11,249

363.495

226,764

36,535 10,922 6,776

20.222

4,520

16,323

3,905

1,296

3,085

31.818

35,753

50.741

374

41

3,479

2

Table 3.5-- BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued All figures are estimates based on samples -- money amounts are in thousands of dollars Finance, insurance, and real estate Real estate Operators, Security and Lessors agents. Ranking and except Agents. commodity of real Total Holding and brokers, other credit developers, brokers Other real Total brokers. investment Total and managers dealers estate companies service other than lessors or agencies xchanges buildings buildings and services (55) (48) (49) (50) (51) (52) (53) (54) (56) (57) (58) 259,356 60,13 Number of partnerships..... 66,926 Number of partners..... 1.659.902 766.334 15.872 44.487 705.975 20.111 873.457 726,794 61,454 31,123 54.086 Total assets 102.670.480 8,008,433 1,138,519 9,446,520 17,423,394 765,691 3,896,356 64,312,738 2,359,380 1,399,021 5.825.217 1,547,293 3.311.268 1.251.550 194.879 1.864.839 67.804 Cash...... 145,909 413.167 692.474 66.421 183,321 618,477 9,878 32,566 229,018 2,384 2,790 Notes and accounts receivable......
Less: Allowance for bad debts...... 9,118,982 38,812 2,357,028 3,739,767 1,659,905 2,871,815 1,596,596 113,394 160,146 1,001,679 6,760 317,405 5,561 813.360 531,057 1,540,878 21,886 102,147 249.73 1,408,220 1,262,516 130,187 300,825 831,504 44,939 100.765 81.760 8,772 4,684 5,549 Other current assets..... 3,444,886 2,314,129 55,411 770,883 1.487.835 81,824 1,048,933 748,353 31.821 36,538 232.221 Mortgage and real estate loans...... 2.649.946 1.764.764 45,950 9.865 1.708.949 1.850 883,332 624.867 34.818 57.526 166.121 1,791,191 58,891,190 9,798,409 56,133 43,738 3,138,731 6,603,545 92,606 73,352 577,616 478,760 930,541 investments..... 11,682,206 1,180,380 58,699 494,074 35.369 99.130 12,610,511 157.563 14.088 108,106 22,858 12,430,090 12,084,088 82,464 Depletable assets.....Less: Accumulated depletion..... 358 521 184.833 69 79,311 26,401 105,453 128 173 560 108 159 38,758 14.742 11.901 8,395 11,733,284 50,165 35 17,659,508 354,680 1.495.501 2,426,542 12,362 15,204,779 1.621.314 2.442.367 8.022 7.803 28,469 20,379 2,421 483 187,077 36,639 177.793 4,470 677 689 4,125 718 217.967 25 8,065 4,292 67,306 31,213 305,566 3.039.081 1.142.261 26.048 701.677 1.829.514 1,442,140 50.595 102,670,480 28,008,433 1,138,519 17,423,394 765,691 73,896,356 64,312,738 2.359.380 1,399,021 5.825.217 9,446,520 Accounts payable.
Mortgages, notes, and bonds payable
in less than one year.
Other current Habilities..... 1,238,813 274,954 7.741.279 5.918.455 4.719.201 728.917 203.439 1.619.385 29.977 75.641 470.337

795.166

433,472

391,563

1.482.378

2,295,577

1,817,161 88,431

1,762

221,883

17.922

6,662 140,808

1,968,605

21,152

676,340 143,665

224,578

81,988

16,426

4.467

1,350

12,959 23,455

7,352

4,635

637.054

326,972

474.516

11,625

630.483

3,104,971

2,202,834

9.481.904

607,373

109.333

3.897

18,980

34.947

21,675

23,327

854.340

16,655

16,978 19,873 11,839

268.290

54,591

9,708

4.099

350

106

26,319

17.035

208,767

193, 681

1246,967

372,631 619,598

5,771

350.939

13,280

1.307.206

396

169.179

76,580

4.104

61,453

221,886

1,736,706

3.769.678

1,734,700

17.948

4,229

1.826

3,398

87,328

15,182

1,131,598

1,443,656

417.835

543.525

101,143

109,918 52,521,180

130,350 1,957,723 289,707 9,376,688

850,699 13,013,591

828.217 12.461.678

639,765 14,145,189

157

103

9.650

2,299

9,626

140,979

102,411 36,641 14,288

3.816

15,522

5,640

1.036

106

22

55

310.430 2,752,057

1,271

210.934

214,621 3,687

1.111.156

48,151,379

1,390,418

6,688,043

10,188,985

9.880.393

10,583

106.604

11,655

2.536

46,758

130,121

116,982

452,730 63,184

3.448.876

1,630,815

401,011

9,752

3.934

624

2,853

51,842

11,748

2,289,806

1,144.622

1.065.484

11,333,607

334

28.079

81,094

946.397

171.109

152 039

4.497

6,188

1.346

5,319

194.143

5,526

3.484

1,675

77.407

32,342

4.108

1,162

13

13

997

33.645

23.034

63.101 86,135

1,113,306

32.024

678,505

100,463

325.583

477,423

429 642

1,171

9.480

15,334

94

7,115

14,571

430.894

127,369

35,691 10,738 10,546

49.619

19,933

4.858

19

26

8,407

136.271

46,529

100,816 54,287

25,671

135.947

2,577,990

1.416.665

2,176,074

1,999,604

48.598

43,403

6,635 71,875

51,620 25,546 10,751

193,776

51,610

6,671 7,858

29,201 263

14

361

26,082

3,201

292,335

10,471

214,255 224,726

2.186.545

1,486,829

128

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

					Services				
			rooming house			Perso	onal service	3	
Trem	Total	Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Number of partnerships	114,478 369,065	8,682 39,871	4,602 21,901	4,080 17,970	14,500 33,126	5,843 14,258	3,708 7,664	1,015 2,208	3,934 8,996
Total assets		2,908,896	1,442,317	1,466,579	425,129	186,613	29,421	3,345	205,75
Cash. Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations.		79,605 73,640 1,467 21,626 5,550	43,130 38,625 422 8,649 4,240	36,475 35,015 1,045 12,977 1,310	47,976 49,245 459 19,495 1,164	16,339 17,727 97 5,031 596	4,600 483 - 1,125	205 - - 16	26,83: 31,03: 36: 13,32: 556
Other current assets. Mortgage and real estate loans		31,681 33,556 68,838 2,804,510 729,070	16,134 12,258 18,756 1,496,312 435,885	15,547 21,298 50,082 1,308,198 293,185	6,352 901 16,394 460,255 232,629	3,451 844 8,279 240,480 130,749	537 49 - 31,689 13,401	24 - - 4,418 1,978	2,34 8,11 183,66 86,50
Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	32,246 12,899 816,685 230,802 145,745	11,198 3,625 424,812 18,124 5,288 75,206	7,301 3,531 191,565 7,738 1,202	3,897 94 233,247 10,386 4,086	1,589 1,149 32,933 1,290 304 22,076	1,381 1,148 14,032 137 47 10,357	1 1 2,473 84 41	- - - - - - 660	16,42 1,06 21 9,24
Uther assets.	454,518	2,908,896	38,649	36,557 1,466,579	425,129	186,613	1,811	3,345	205,75
Accounts payable. Mortgages, notes, and bonds payable in less than one year Other current liabilities. Mortgages, notes, and bonds payable in one year or more Other liabilities. Partners' capital accounts (+ or -).	544,219 889,652 762,610 4,346,371 444,375	96,701 233,659 69,338 1,870,866 69,607 568,725	49,240 105,793 29,167 889,121 32,898 336,098	47,461 127,866 40,171 981,745 36,709 232,627	27,519 42,544 8,315 112,086 9,216 225,449	14,415 25,068 4,419 56,800 5,763 80,148	2,142 2,545 892 8,579 436 14,827	23 298 56 1,013 4	10,93 14,63 2,94 45,69 3,01 128,52
otal receipts	16,887,315	1,204,027	670,550	533,477	812,282	343,708	91,637	19,144	357,79
Business receipts. Income from other partnerships, etc. Nonoualifying dividends. Interest Rents.		1,141,117 248 8 4,406 31,155	631,803 184 - 2,315 16,501	509,314 64 8 2,091 14,654	801,826 33 1 1,304 3,676	339,921 4 - 330 1,858	91,135 - - - 33 82	19,047 - - - 80	351,72 2 94 1,65
Royalties. Farm net profit. Net gain, noncapital assets. Other recepts.	17,572 2 19,091 128,510	2,714 24,334	1,966 17,781	45 - 748 6,553	1 1,124 4,317	572 1,023	265 122	- - - 17	28 3,15
Cotal deductions		1,240,629	644,781	595,848	679,990	304,339	77,245	10,758	287,64
Cost of sales and operations. Salaries and wages. Payments to partners. Rent. Interest.		218,146 220,023 14,726 77,640 148,938	106,082 110,686 8,807 42,157 71,440	112,064 109,337 5,919 35,483 77,498	245,281 126,879 39,001 40,994 10,349	106,570 62,958 8,927 16,982 5,945	17,959 22,920 8,102 8,744 791	699 3,410 2,182 1,827 51	120,05: 37,59 19,790 13,444 3,56
Taxes. Bad debts. Repairs Oepreciation. Amortization	121.337	88,879 3,606 40,582 162,476 666	46,453 1,814 23,043 87,199 127	42,426 1,792 17,539 75,277 539	25,205 3,309 13,546 42,383 117	12,561 321 8,099 22,852 61	2,835 23 900 3,405 4	300 - 83 407	9,50 2,96 4,46 15,71
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss.	620 38,312 40,624 9,250	662 1,174 901	125 352 426	537 822 475	55 625 1,574 94	54 234 847 94	30	- - 4 -	39 69
Net loss, noncspítal aaseta	4,112 2,902,505	40 262,170	34 146,036	6 116,134	381 130,197	265 57,569	106 11,426	1,795	1 59,40
et prof{t (less loss)	5,226,706	36,602	25,769	62,371	132,292	39,369	14,392	8,386	70,14
Net profit		108,056 144,658	74,539 48,770	33,517 95,888	144,402	44,428 5,059	17,492 3,100	8,606 220	73,87 3,73

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

[All figures are estimates based on				ServicesC				
		Au	tomobile parl	king, repair,	and services		DI H	Amusement and
	Business					Automobile	Repair services,	recreation
I cem	services	Total	Total	General automobile repair shops	Other automobile repair	parking and other services	except automobile	services, including motion pictures
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of partnerships	15,903 51,582	9,744 23,553	6,435 14,188	4,395 9,888	2,040 4,300	3,309 9,365	4,723 10,020	7,147 30,543
Total assets	2,007,161	407,142	124,421	83,835	40,586	282,721	67,814	1,651,339
Cash Notes and accounts receivable Less: Allowance for bad debts		29,919 42,887 337	17,932 14,860 169	12,563 9,679 113	5,369 5,181 56 2,765	11,987 28,027 168 2,385	11,643 14,203 34 12,964	59,911 52,248 841 25,930
Inventories	10,034 9,616	18,212 341	15,827 14	13,062	14	327	863	2,377
Other current assets	98,164	5,420 462 7,905 325,410 126,243	1,523 20 830 93,161 35,804	793 20 697 61,040 25,807	730 - 133 32,121 9,997	3,897 442 7,075 232,249 90,439	562 35 688 42,108 21,104	305,885
Oepletable assets Less: Accumulated depletion. Land Intangible assets (amortizable). Less: Accumulated amortization.	4,083 2,528 92,491 8,524 1,888	6,288 1,276 86,620 556 264	750 232 12,949 12	505 88 9,489 12 1	245 144 3,460 - - 765	5,538 1,044 73,671 544 263	144 69 3,357 - - 2,454	2,486 76,095 178,770 131,137
Other assets.	49,180	11,242	2,749	1,984 83,835	40,586	8,493 282,721	67,814	
Total liabilities. Accounts payable. Mortgages, notes, and bonds payable in less than one year Other current liabilities. Mortgages, notes, and bonds payable in one year or more. Other liabilities. Partners' capital accounts (+ or -)	101,964 198,648 192,021	407,142 24,757 43,788 13,595 154,494 12,045 158,463	124,421 14,719 10,154 3,693 28,893 2,501 64,461	8,963 7,289 2,655 19,983 1,678 43,267	5,756 2,865 1,038 8,910 823 21,194	10,038 33,634 9,902 125,601 9,544 94,002	6,088 2,830 1,575 11,497 3,574 42,250	83,224 86,028 317,664 684,475 25,223
Total receipts		563,374	394,516	265,726	128,790	168,858	210,010	
Business receipts. Income from other partnerships, etc	1,022,546 82 12	553,398 99 3 518 3,543	392,665 5 3 211 1,167	264,770 5 - 121 556	127,895 - 3 90 611	160,733 94 - 307 2,376	208,762 5 81 3 ²	1,950
Royalties,	2,322	18	-	-	-	18	-	6,165
Ferm net profit	10,929	1,363 4,432	135 330	51 223	84 107	1 008	53 767	1,599 36,894
Total deductions	1,001,102	484,434	333,791	222,883	110,908	140,643	167,486	
Cost of seles and operations. Saleries and wages. Payments to pattners. Rent. Interest.	233,481 127,489 32,303 30,656 104,033	249,004 45,193 22,623 31,011 13,545	207,217 30,987 20,285 10,927 3,078	139,459 18,736 14,503 7,714 2,214	67,758 12,251 5,782 3,213 864	1,787 14,206 2,338 20,084 10,467	89,873 22,706 13,592 5,286 1,064	133,067 13,896 73,743
Texes. Bad debts. Repeirs. Depreciation. Amortization.	21,272 5,880 10,632 263,356 3,299	17,415 1,334 7,575 35,221	9,242 1,120 2,319 9,647	6,311 722 1,813 6,759	2,931 398 506 2,888	8,173 214 5,256 25,574 2	4,350 543 1,267 4,712	1,645 14,030 72,006 25,967
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss.	. 2.318	152 565	69 475	46 252	23 223	83 90	130 115	
Net loss, noncapital assets. Other deductions.	678 160,851	60,765	18 38,407	5 24,349	13 14,058	11 22,358	23,842	1
Net profit (less loss)	62,783	78,940	60,725	42,843	17,882	18,215	42,524	
Net profit	221,638 158,855	91,546 12,606	65,216 4,491	45,209 2,366	20,007 2,125	26,330 8,115	44,671 2,147	

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

				Se	ervicesContin	ued				
Ì	Medical	and health s	ervices			Accounting,	auditing, an	d bookkeeping		Nature of
Item	Total	Offices of physicians and surgeons	Other medical and health services	Legal aervices	Engineering and architectural services	Total	Certified public accountents	Other accounting, auditing, and bookkeeping services	Other services	business not allocable
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Number of partnerships	18,347	11,911	6,436	18,243	5,529	8,768	5,990	2,778	2,892	2,983
Number of partners	59,810	38,076	21,734	66,413	14,540	30,039	23,329	6,710	9,568	9,054
Total assets	925,885	377,315	548,570	1,045,348	333,603	499,075	447,320	51,755	68,266	227,361
Cash Notes and accounts receivable	147,977 167,322	97,396 92,055	50,581 75,267	435,988 168,951	91,446 99,192	153,212 95,771	142,877 89,845	10,335 5,926	13,980 10,652	12,275 21,630
Less: Allowence for bad debts	11,512	6,735	4,777	1,820	1,377	1,930	1,898	32	6	44
Inventories	8,334 2,132	2,281 1,565	6,053 567	4,011 21,355	5,773 7,235	6,588 4,537	6,324 4,537	264	2,276 204	16,083
Investments in Government obligations,	-,	6,369	14.797	35.713	i		14,860	803	1,571	14.642
Other current assets	21,166 5,658	1.268	4,390	4,532	14,321	15,663 606	601	5	642	5,847
Other investments	27,803	18,689	9,114	63,968	24,745	46,705	36,700	10,005	7,952	7,294
Depreciable assets	701,207 270,895	271,008 139,973	430,199 130,922	493,614 253,433	108,296 51,489	208,141 97,971	182,505 87,025	25,636 10,946	36,501 13,923	57,846 10,924
	2,091	497	1,594	1,401	499	312	312	10,540	13,723	5,818
Depletable assets	1,166	240	926	306	122	172	172	- 1	_	128
Land	62,873	14,936	47,937	17,561	8,628 486	5,354	3,975	1,379 2,812	5,961	89,668 103
Intangible assets (amortizable) Less: Accumulated amortization	7,681 1,655	524 322	7,157 1,333	2,192 953	361	12,846 3,870	10,034	705	333 25	33
Other assets	56,869	17,997	38,872	52,574	26,104	53,283	47,010	6,273	2,148	7,284
Total liabilities	925,885	377,315	548,570	1,045,348	333,603	499,075	447,320	51,755	68,266	227,361
Accounts payable Mortgages, notes, and bonds payable in less	55,605	13,885	41,720	68,278	51,695	20,350	18,494	1,856	8,038	11,428
than one year	78,335 56,192	23,180 15,380	55,155 40,812	75,024 58,384	51,842 24,563	73,725 19,465	65,881 18,632	7,844 833	3,229 1,498	28,872 5,161
year or more Other liabilities	314,828 63,300 357,625	55,507 44,514 224,849	259,321 18,786 132,776	72,098 98,339 673,225	27,968 32,372 145,163	54,325 69,024 262,186	41,392 63,404 239,517	12,933 5,620 22,669	14,481 3,329 37,691	68,093 5,708 108,099
Total receipts	3,945,932	2,767,523	1,178,409	4,442,131	1,455,483	2,111,229	1,945,963	165,266	221,743	143,390
Business receipts	3,922,916	2,754,906	1,168,010	4,408,532	1,438,944	2,095,857	1,932,621	163,236	209,740	137,594
Income from other partnerships, etc	1,126	963 4	163 28	917 24	5,190	6,996 104	6,935 104	61	29 1	13
InterestRents	2,039 5,995	1,127 2,772	912 3,223	6,491 8,014	2,563 1,934	2,815 1,424	2,645 1,404	170 20	300 1,450	271 283
RoyaltiesFarm net profit	50 2	-	50 2	335	31	61	61	-	8,544	:
Net gain, noncapital assets	656 13,116	125 7,626	531 5,490	353 17,465	112 6,707	164 3,808	164 2,029	1,779	24 1,655	132 5,096
Total deductions	2,218,042	1,259,032	959,010	2,170,774	1,172,433	1,514,775	1,397,831	116,944	190.241	131,505
Cost of sales and operations	198,224	27,366	170,858	55,492	306,424	17,549	16,275	1,274	25,294	79,564
Salaries and wages	809,851 116,007	496,080 68,074	313,771 47,933	993,838 100,362	366,382 47,889	830,464 160,929	780,909 141,029	49,555 19,900	60,979 6,514	11,096 2,916
Rent	193,375	124,195	69,180	233,543	41,740	103,451	92,984	10,467	7,239	3,092
Interest	26,007	4,898	21,109	8,876	4,824	11,596	10,140	1,456	1,561	4,915
Taxes	80,304	39,602	40,702	76,091	25,907	44,189	40,827	3,362	5,230	3,455
Bad debts	4,461 15,027	728 7,545	3,733 7,482	2,335 9,610	984 2,371	1,977 5,906	1,961 5,166	16 740	240 79 1	1,196
Depreciation	49,615 261	21,708 157	27,907 104	50,741 372	11.925 35	24,924 158	21,125 158	3,799	3,346	3,039 17
Depletion	13	13	-	56	8	-		-	-	128
Retirement plans, etc. Employee benefit programs, Met loss from other partnerships, etc. Farm net loss.	9,367 8,424 65	7,310 5,603 24	2,057 2,821 41	11,133 10,487 4,005	6,916 4,397 284	5,329 10,652 461	5,048 10,224 444	281 428 17	74 162	1,486 226
Net loss, noncapital assets	714	250	464	1,666	19	10	10			21
Other deductions	706, 327	455,479	250,848	612,167	352,328	297,180	271,531	25,649	78,811	20,035
Net profit (less loss)	1,727,890	1,508,491	219,399	2,271,357	283,050	596,454	548,132	48,322	31,502	11,885
Net profit	1,783,007 55,117	1,522,816	260,191 40,792	2,280,315 8,958	289,049 5,999	599,951 3,497	550,784 2,652	49,167 845	35,744 4,242	12,201

Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and a description of the "Sample Design and Limitations."

Business Returns/1971 • Partnerships

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

		<u> </u>	lmates based						total assets			
Industrial division, item	All active partner- ships	Total	Zer- assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,300	\$250,000 inder \$500,000	\$500,000 under \$1,000,000	\$1,000,000 water \$5,000,000	\$5.000,000 _r mure
	(1)	(2)	(الا ا	(4)	(5)	(6)	(7)	(8)	19)	10)	1.	12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	958,912 3,772,029	600,423 2,656,593	63,993 262,772	117,353 363,785	88,134 293,854	84,836 269,225	83,748 300,217	80,508 345,877	36,733 216,413	22,585 177,925	19,623 268,569	2,910 157,956
Total assets	-	135,407,548	-	481,726	1,486,182	3,079,275	6,023,354	12,657,484	12,917,224	15,761,268		44,183,524
Cash. Notes and accounts receivable. Less: Allowance for bad debts Inventories Investments in Government obligations.	- - - -	6,658,774 13,581,260 98,436 6,684,742 1,584,903	-	120,107 37,402 531 50,046 980	250,936 138,484 2,070 162,462 798	405,739 278,882 2,731 332,678 5,238	621,635 578,784 7,431 579,163 16,406	1,065,361 1,320,828 21,900 1,018,264 28,690	741,101 1,267,225 17,237 773,235 52,201	707,078 1,401,063 12,050 712,998 83,990	1,230,898 2,719,331 22,234 1,621,731 255,628	1,515,919 5,839,261 12,252 1,434,165 1,140,972
Other current assets		4,162,719 2,914,829 12,936,876 80,574,089 20,634,573	-	11,295 2,257 33,588 471,618 291,564	25,569 23,039 98,329 1,111,498 556,247	60,169 70,920 132,141 2,144,602 979,179	120,045 125,747 299,437 3,881,024 1,666,608	257,230 278,723 630,543 7,595,733 2,906,035	261,470 414,104 636,017 7,666,992 2,492,766	306,211 463,077 830,414 10,003,081 2,709,106	941,166 754,868 2,397,054 26,977,357 5,764,172	2,179,564 782,094 7,879,353 20,722,184 3,268,896
Depletable assets Less: Accumulated depletion Land Intengible assets (amortizable) Less: Accumulated amortization Other assets	-	1,066,240 259,221 21,008,350 845,533 293,006 4,674,469	-	9,590 6,906 22,505 2,756 1,141 19,724	15,980 8,963 171,850 18,289 17,291 53,519	22,170 12,403 503,976 11,100 4,150 110,123	38,039 9,046 1,220,521 40,825 28,501 213,314	98,121 25,678 2,981,909 57,056 39,389 318,028	87,722 20,440 3,178,194 28,337 10,949 352,018	99,179 25,915 3,413,211 60,393 24,896 452,540	339,540 81,651 6,088,699 189,965 93,831 1,263,162	355,899 68,219 3,427,485 436,812 72,858 1,892,041
Total liabilities	-	135,407,548		481,726	1,486,182	3,079,275	6,023,354	12,657,484	12,917,224	15,761,268	38,817,511	44,183,524
Accounts payable	-	10,885,655 13,870,772 4,241,922	-	109,705 84,675 34,614	190,347 190,625 45,925	210,439 299,191 88,222	410,022 547,472 146,241	658,755 1,242,814 275,303	615,902 1,187,632 275,268	702,871 1,627,540 351,345	1,706,225 4,223,256 848,724	6,281,389 4,467,567 2,176,280
Mortgages, notes, and bonds payable in one year or more. Other liabilities. Partners' capital accounts (- or -)	-	64,935,052 6,306,565 35,167,582	:	90,599 54,950 107,183	248,806 84,465 726,014	682,303 130,819 1,668,301	1,725,041 256,573 2,938,005	4,308,518 553,721 5,618,373	5,779,811 535,399 4,523,212	8,521,221 707,659 3,850,632	24,913,336 1,604,440 5,521,530	18,665,417 2,378,539 10,214,332
Total receipts	99,802,234	79,907,646	4,100,976	3,881,374	4,963,559	6,128,422	8,469,152	12,512,642	8,808,088	8,163,540	13,630,721	9,249,172
Business receipts. Income from other partnerships, etc Nonqualifying dividends. Interest	96,277,784 210,117 12,198 1,105,988 444,182	77,129,993 193,474 7,831 918,466 359,461	3,963,699 3,727 686 26,498 11,374	3,820,815 5,938 48 3,603 3,872	4,900,717 3,092 226 9,153 10,671	6,053,444 4,772 201 14,875 12,859	8,317,540 14,691 564 29,763 25,997	12,182,921 14,083 994 74,852 61,258	8,504,435 17,221 456 82,895 51,247	7,849,236 17,301 606 95,890 46,962	13,128,232 22,501 2,350 175,763 80,604	8,408,954 90,148 1,700 405,174 54,617
Royalties. Farm net profit Net gain, noncepital assets. Other receipts.	128,299 21,910 186,630 1,415,126	109,328 1,820 155,765 1,031,508	7,760 314 35,403 51,515	3,096 12 4,415 39,575	6,349 354 8,468 24,529	1,794 14 5,564 34,899	5,571 38 9,731 65,257	19,977 46 13,981 144,530	18,359 185 15,381 117,909	11,175 57 16,113 126,200	17,372 800 25,501 177,598	17,875 - 21,208 249,496
Total deductions	90,656,124	73,746,308	3,582,000	2,823,806	3,802,464	5,025,678	7,399,640	11,191,582	8,213,818	7,829,495	14,139,437	9,738,388
Cost of sales and operations	47,930,134 8,624,308 1,878,045 2,606,941 5,524,183	37,040,289 7,487,234 1,518,891 2,171,401 5,118,669	2,266,183 293,783 71,191 109,446 97,040	1,236,136 389,472 174,926 177,933 16,465	2,006,753 504,108 155,775 183,371 37,191	2,828,337 585,476 186,650 209,972 66,101	4,229,507 822,172 193,655 241,288 155,440	6,684,099 1,078,820 206,977 322,824 358,339	4,787,975 712,529 116,876 190,530 451.636	4,185,581 638,207 83,332 171,149 662,927	6,161,887 1,121,522 127,558 304,871 1,797,772	2,653,831 1,341,145 201,951 260,017 1,475,758
Taxes. Bad debts. Repairs. Depreciation. Amortization.	3,646,793 182,872 1,331,403 5,112,438 40,730	3,078,450 161,697 977,710 4,328,374 39,773	89,353 13,691 32,682 92,433 2,261	64,259 4,776 24,238 51,089 321	100,663 6,386 41,473 99,867 166	147,972 6,949 51,916 157,608 2,024	240,061 22,834 94,969 251,730 390	407,069 27,150 146,117 458,526 490	354,428 21,090 114,312 427,936 3,519	374,970 13,707 124,424 527,809 7,664	778,631 22,964 232,516 1,323,931 17,396	521,044 22,150 115,063 937,445 5,542
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss	207,540 100,232 103,108 479,186 11,170	193,583 95,116 95,418 414,441 3,517	6,800 2,400 3,034 23,716 225	2,075 3,084 2,711 25,160 349	1,344 2,950 4,505 14,520 131	5,977 3,383 6,457 26,632 246	2,490 5,011 8,115 31,421 1,079	9,135 9,248 14,712 51,442	14,725 6,650 10,385 35,818 176	14,429 8,617 12,848 40,773	48,189 18,714 14,943 73,571 1,284	88,419 35,059 17,708 91,388 15
Net loss, noncapital assets Other deductions	48,368 12,828,673	41,505 10,980,240	6,914 470,848	861 649,951	9,357 633,904	2,717 737,261	1,494	1,983 1,414,651	3,482 961,751	3,613 959,433	7,593 2,086,095	3,491 1,968,362
Net profit (less loss)	9,146,110 15,506,775	6,161,338 12,052,946	518,976 734,468	1,057,568	1,161,095 1,281,480	1,102,744 1,268,735	1,069,512	1,321,060	594,270 1,075,961	334,045 928,523	1508,716 1,228,891	1489,216 1,008,093
Net loss	6,360,665	5,891,608	215,492	170,011	120,385	165,991	417,206	491,438	481,691	594,478	1,737,607	1,497,309

Business Returns/1971 · Partnerships

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars

	All ligu	res are esti	mates based									
	All active				Partnership	s with bala	nce sheets,	by size of	total assets			,
Industrial division, item	partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,600 under \$500,600	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHERY												
Number of partnerships	121,318 325,117	37,907 114,885	4,466 10,480	5,855 14,977	4,961 11,390	5,725 14,181	6,107 16,701	6,267 23,956	2,560 10,244	1,309 5,869	623 5,303	34 1,784
Total assets	-	4,953,834	-	23,532	83,635	203,617	429,005	967,921	884,019	899,755	1,124,504	337,846
Cash Notes and accounts receivable	-	318,245 303,268 744		4,616 1,058	11,381 3,913	20,215 6,456	37,593 19,033	87,067 37,402 356	44,825 37,361 81	41,708 56,624	59,961 107,032 69	10,879 34,389 32
Less: Allowance for bad debts Inventories Investments in Government obligations.	-	550,850 17,737	-	1,391	5,144	19,184	32,739 1,309	96,741 4,018	85,199 669	100,413 2,710	152,966 5,349	57,073 3,682
Other current assets Other investments Depreciable assets. Less: Accumulated depreciation	-	122,225 97,511 193,019 2,636,414 1,189,705	- - - -	622 76 33,437 20,555	1,023 907 1,532 92,430 47,123	2,827 2,344 3,548 189,973 98,269	4,527 6,272 9,407 316,868 162,483	22,132 12,418 19,722 577,213 276,279	14,699 21,455 30,072 452,970 188,737	17,930 12,355 33,955 436,483 194,251	27,823 36,009 62,300 421,757 169,030	30,642 5,751 32,407 115,283 32,978
Depletable assets. Less: Accumulated depletion Land. Land.	- - -	52,533 14,597 1,690,577 4,981	-	212 100 2,521	1,356 630 12,415 77	1,748 584 49,432 456	8,462 1,589 142,846 360	10,279 3,659 343,803 2,670	989 93 352,925 167	8,608 1,287 349,662 597	18,905 6,287 366,264 654	1,974 368 70,709
Less: Accumulated amortization	-	2,095 173,615	-	254	38 1,248	134 6,424	130 13,800	1,217 35,967	63 31,662	474 34,916	40,909	8,435
Total liabilities	-	4,953,834	-	23,532	83,635	203,617	429,005	967,921	884,019	899,755	1,124,504	337,846
Accounts payable. Mortgages, notes, and bonds payable in less than one year. Other current liabilities.	-	185,812 1,019,127 81,447	-	8,086 7,745 460	4,763 13,984 2,065	5,492 37,353 2,271	17,483 58,742 9,190	42,962 181,498 23,379	24,128 169,938 10,897	24,491 187,817 15,787	43,596 272,377 15,128	14,811 89,673 2,270
Mortgages, notes, and bonds payable in one year or more. Other liabilities		1,647,878 233,363 1,786,207	- - -	6,914 2,153 1,826	10,077 6,205 46,541	51,401 14,904 92,196	136,096 14,975 192,519	274,531 50,561 394,990	276,823 40,450 361,783	335,973 25,138 310,549	417,963 69,122 306,318	138,100 9,855 83,137
Total receipts	8,258,526	4,267,934	253,730	134,212	199,431	268,689	464,872	780,666	591,689	637,074	716,100	221,471
Business receipts. Income from other partnerships, etc Nonqualifying dividends. Interest. Rents.	7,639,041 2,767 636 35,236 61,780	3,987,560 2,046 312 21,070 38,222	238,346 - 36 306 1,679	120,524 - 3 29 243	193,468 - 2 189 547	253,840 469 - 265 945	433,563 - 23 1,598 2,986	729,523 115 21 2,177 7,949	545,018 66 118 2,787 6,150	592,462 580 48 3,361 8,718	668,155 813 50 7,383 7,007	212,661 3 11 2,975 1,998
Royalties Farm met profit Net gain, noncapital assets. Other receipts.	7,676 21,056 31,190 459,144	5,521 1,366 18,865 192,972	120 296 5,148 7,799	19 12 207 13,175	93 330 461 4,341	11 11 1,337 11,811	740 38 2,329 23,595	371 5 1,184 39,321	565 95 1,468 35,422	658 13 2,213 29,021	2,652 566 4,050 25,424	292 - 468 3,063
Total deductions	7,729,956	4,236,304	207,457	131,846	176,755	246,213	441,176	755,907	595,403	647,403	787,175	246,969
Cost of sales and operations	5,106,164 52,380 87,438 306,649 333,545	2,809,818 41,132 55,844 168,633 173,910	139,562 3,597 2,370 11,516 9,961	89,709 1,357 1,014 11,002 1,962	126,170 2,667 2,884 6,263 2,195	152,870 5,025 6,825 13,636 6,108	277,631 6,556 11,451 22,972 13,658	493,684 6,133 11,833 31,991 26,400	393,329 4,733 8,912 30,791 27,972	454,440 4,324 5,466 18,318 30,410	520,084 4,087 4,069 19,160 42,211	162,339 2,653 1,020 2,984 13,033
Taxes 8ad debts Repairs Amortication. Amortication	211,436 3,336 283,005 549,129 104	99,958 2,540 119,389 230,005 104	4,336 362 6,122 10,404	2,128 44 2,448 4,190	3,160 1 5,172 9,248	6,641 89 6,367 16,040	10,974 346 16,520 29,406 18	22,046 311 24,807 46,109 35	14,774 145 18,011 37,466 24	15,768 463 19,108 34,775	16,669 494 18,410 33,585 20	3,462 285 2,424 8,782
Depletion. Retirement plans, etc. Employee benefit programs Net loss from other partnerships, etc. Farm net loss	2,647 1,176 1,032 8,464 9,603	2,069 1,015 864 6,975 3,203	24 27 9 376 225	1 - 29 - 349	50 41 52 - 131	362 58 11 -	188 56 39 1,711 1,018	370 90 91 -	69 116 56 1,137 174	150 107 232 644 4	791 229 216 883 1,284	291 129 2,224
Net loss, noncapital assets Other deductions	5,822 768,026	3,032 517,813	352 18,208	234 17,379	21 18,700	31 32,131	33 48,599	132 91,875	180 57,514	956 62,238	1,026 123,957	67 47,212
Net profit (less loss)	528,570	31,630	46,273	2,366	22,676	22,476	23,696	24,759 96,572	13,714 44,506	10,329	171,0 ⁻⁵	125,498
Net profit	1,069,551 540,981	433,394 401,764	55,347 9,074	22,512 20,146	31,316 8,640	41,151 18,675	59,197 35,501	96,572 71,813	48,220	40,718 51,047	100,923	37,725

Business Returns/1971 · Partnerships

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

					Partnership	s with bala	ance sheets,	, by size of	total assets	s		
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$.00,000	\$500,000 wher \$1,000,005	\$1,000,000 ander \$5,000,000	\$5,000,000 or mure
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(4)	(10)	(11)	(12)
MINING						İ						
Number of partnerships	13,414 122,689	8,243 65,362	556 2,393	2,821 20,771	1,182 5,614	1,126 6,974	666 3,786	629 3,134	537 3,343	288 7,229	345 7,038	93 5,080
Total assets	-	2,439,797	-	7,207	19,042	43,682	48,540	97,465	196,737	202,933	661,294	1,162,897
Cash. Notes and accounts receivable. Less: Allowance for bad debts Inventories.	-	206,428 260,045 543 45,082	-	1,079 586	2,209 1,351 -	5,978 7,364 - 190	15,435 6,665 512	11,121 9,390 - 893	22,475 31,547 25 4,027	25,286 32,245 19 3,189	47,353 99,155 499 15,980	75,492 71,742
Investments in Government obligations	-	7,745	-	-	-	-	312	3	1,186	2,792	3,581	19,652 183
Other current assets	- - - -	32,308 8,040 166,423 1,323,866 572,561	-	91 32 23,028 18,634	79 - 1,626 27,612 17,507	634 323 3,657 57,664 37,500	1,825 18,412 11,249	1,832 - 12,738 79,699 44,296	2,353 457 13,220 108,972 47,870	3,432 1,234 15,443 124,434 60,336	18,044 4,805 75,001 327,541 167,980	5,472 1,221 42,881 556,504 167,189
Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets.	- - - -	436,042 130,152 77,602 349,203 81,888 312,157		5,377 4,638 - - - 286	3,855 1,841 215 16,150 16,150 804	10,936 8,957 233 - - 3,160	2,577 502 1,307 - - 13,187	11,662 3,696 3,988 192 123 14,062	50,304 13,826 8,431 851 816 15,451	48,811 16,677 8,684 2,094 360 12,681	204,539 56,144 37,305 21,463 18,022 49,172	97,981 23,871 17,439 308,453 46,417 203,354
Total liabilities	-	2,439,797		7,207	19.042	43,682	48,540	97,465	196,737	202,933	661,294	1,162,897
Accounts payable	-	150,681	-	495	3,210	2,386	3,712	4,682	21,045	21,124	61,194	32,833
Mortgages, notes, and bonds payable in less than one year	:	107,150 68,712	-	286 25	4,825 394	785 2,757	3,414 364	3,953 518	13,912 1,582	19,526 2,396	29,675 7,287	30,774 53,389
Mortgages, notes, and bonds payable in one year or more Other liabilities	-	215,248 77,386 1,820,620	-	14,671 2,021 110,291	8,532 347 1,734	4,370 4,167 29,217	114 1,389 39,547	5,358 1,087 81,867	14,223 1,966 144,009	26,801 4,941 128,145	89,062 27,293 446,783	52,117 34,175 959,609
Total receipts	1,378,948	1,246,872	38,362	11,854	16,078	51,600	61,160	86,970	130,161	140,140	334,329	376,218
Business receiptsIncome from other partnerships, etc Nonqualifying dividends	1,292,351 8,114 92	1,164,782 6,925 70	28,681 - -	11,621 3 -	15,204	49,254 - 8	57,397	82,765 2,747	120,148 2,904	131,158 174 24	313,522 1,097	355,032
Interest Rents	8,218 13,311 27,026	7,556 12,569	51 332	14	10 5	54 678	139 10	138 263	781 885	1,061 948	2,915 2,694	2,393 6,754
RoyaltiesFarm net profit	15	25,663 4	7,411	6	665	831	2,462	231	2,604	3,589	7,286 1	578
Net gain, noncapital assets Other receipts	4,865 24,956	4,647 24,656	1,813 74	195 15	59 135	91 684	1,109	410 416	185 2,653	796 2,387	873 5,926	182 11,257
Total deductions	2,248,668 548,839	2,118,974 500,782	42,421	43,635	36,380	76,547	262,687	223,257	226,360	189,879	518,468	499,340
Cost of sales and operations Salaries and wages. Payments to partners Rent. Interest.	24,418 17,154 53,141 22,011	20.798 15,615 50,200 20,885	7,260 1,543 1,064 1,108 797	4,206 22 291 248 25	4,248 1,430 607 231 1,820	26,135 726 936 1,725 449	30,516 3,927 2,806 10,330 381	41,309 816 1,447 10,111 553	89,294 1,955 3,240 4,303 1,754	67,656 1,674 1,817 3,649 2,741	147,763 5,254 2,946 14,513 6,167	82,395 3,451 461 3,982 6,198
Taxes. 8ad debts. Repairs. Depreclation. Amortization.	36,189 1,963 37,605 103,488 226	32,976 1,921 32,540 93,596 218	1,190 20 1,556 4,666	643 14 1,208 939	719 584 1,846	1,287 317 1,012 3,957	1,350 6 1,906 1,705	2,133 80 2,608 6,329	4,187 280 4,000 10,033	3,844 116 5,584 10,948	10,208 1,010 10,629 27,554 201	7,415 78 3,453 25,619
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss	139,716 1,367 1,430 85,466	132,169 1,350 1,405 78,930	4,799 35 15 2,392	1,239 - - 2,867	928 - 12 963	5,008 29 8 2,119	2,167 9 38 8,401	5,236 - 112 12,624	10,449 39 233 10,568	12,310 81 138 5,854	33,545 915 697 12,178	56,488 242 152 20,964
Net loss, noncapital assets Other deductions	2,540 1,173,111	2,345 1,133,244	- 15,973	31,933	22,992	32,839	199,145	2 139,897	7 86,018	748 72,705	1,588 243,300	288,442
Net profit (less loss)	¹ 869,720	872,102	14,059	131,781	120,302	124,947	¹ 201,527	136,287	196,199	149,739	i 184,139	1123,122
Net profit	326,047 1,195,767	291,919 1,164,021	8,696 12,755	1,274 33,055	2,800 23,102	9,618 34,565	12,510 214,037	14,699 150,986	23,115 119,314	19,066 68,805	43,777 227,916	156,364 279,486

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	(XII IIgu	res are esti	naccs based		-money amo				total case			
	All active						\$50,000	\$100,000	\$250,000	\$500,000	\$1,000,000	
Industrial division, item	partner- ships	Tota1	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	wider \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(b)	(7)	(8)	(9)	(10)	(11)	(12)
CONTRACT CONSTRUCTION												
Number of partnerships	53,047 123,427	29,774 7 2 ,739	4,722 10,253	10,125 22,641	4,792 10.438	3,651 11,874	2,216 4,903	2,464 7,184	956 2,550	464 1,327	333 1,372	51 197
Total assets	-	2,706,133	-	39,318	79,486	130,878	162,595	402,573	329,822	323,365	628,056	610,040
Cash Notes and accounts receivable. Less: Allowance for bad debts Inventories. Investments in Government obligations.	-	310,648 665,678 1,842 429,072 29,367	- ! - :	10,966 4,284 14 1,973	20,232 14,105 7 9,132	26,865 17,751 233 15,479	19,607 35,974 197 25,440 10	59,780 91,290 297 39,567 528	48,945 101,601 407 50,351 709	39,697 90,971 237 44,399 4,315	48,009 178,367 425 103,889 10,117	36,547 131,335 25 138,842 13,611
Other current assets. Mortgage and real estate loans Other investments. Depreciable assets. Less: Accumulated depreciation	-	168,430 23,581 113,784 1,094,437 553,267	-	468 - 243 37,343 18,628	1,493 119 59,672 31,169	7,566 890 2,738 100,957 49,868	8,086 1,054 4,762 93,079 45,634	24,712 4,373 18,554 247,875 132,906	13,930 1,962 15,748 128,168 64,749	22,239 3,271 17,301 116,842 58,423	54,331 6,233 39,375 216,167 116,167	35,605 5,798 14,944 94,334 35,723
Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets		11,651 4,626 166,633 3,764 2,670 251,493	- - - -	755 114 386 455 105 1,306	403 298 4,857 44 44 947	5,491 	6,220 2,407 14,289 67 48 2,293	1,240 754 36,555 2,199 1,916 11,773	1,471 760 24,022 3 1 8,829	405 76 21,704 494 230 20,693	1,128 217 46,742 425 289 40,371	9 12,587 77 37 162,136
Total liabilities	-	2,706,133	-	39,318	79,486	130,878	162,595	402,573	329,822	323,365	628,056	610,040
Accounts payable	-	460,058 358,117 176,338	- -	8,367 8,799 2,328	16,740 15,174 3,121	16,300 27,219 5,039	30,283 30,714 4,247	49,037 64,360 18,109	69,080 56,373 21,599	61,731 48,053 20,093	133,345 95,136 58,206	75,175 12,289 43,596
Mortgages, notes, and bonds payable in one year or more	-	419,742 527,367 764,511	- - -	4,037 2,974 12,813	8,119 1,857 34,475	22,083 3,600 56,637	22,855 11,060 63,436	80,781 15,218 175,068	32,887 17,726 132,157	56,567 30,952 105,969	121,740 75,677 143,952	70,673 368,303 40,004
Total receipts	8,454,570	6,758,846	606,901	449,781	458,532	466,111	549,393	1,004,643	715,337	800,971	1,104,739	602,438
Business receipts. Income from other partnerships, etc Nonqualifying dividends Interest	8,338,018 11,910 114 13,310 38,676	6,656,656 11,580 111 11,644 30,284	602,358 40 - 443 737	448,867 329 4 265 30	457,580 19 - 206 351	463,621 1,310 - 224 599	541,460 2,338 - 1,733 1,347	981.277 76 2 1.142 8,893	700,096 2,392 27 1,479 4,209	786,208 2,960 51 1,593 5,801	1,086,218 2,099 26 2,946 7,672	588,971 17 1 1,613 645
Royalties. Farm net profit Net gain, noncepital assets. Other receipts.	156 14 11,417 40,955	154 8 9,953 38,456	1,162 2,161	109 177	- 44 332	75 282	1,149 1,366	22 2,090 11,141	1 3 605 6,525	10 1 461 3,886	121 4 1,178 4,475	3,080 8,111
Total deductions	7,598,782	6,166,673	541,502	366,420	393,932	404,105	489,429	893,697	674,884	752,131	1,066,810	583,763
Cost of sales and operations	6,215,776 151,894 139,427 118,219 65,366	5,167,286 102,178 85,390 103,557 52,207	462,544 8,947 7,083 11,987 2,800	271,181 5,601 26,305 5,610 1,533	311,811 9,662 12,083 6,582 2,346	311,296 6,028 11,679 8,841 3,569	391,039 8,130 7,893 8,001 3,395	728,156 14,341 9,058 15,675 10,481	578,458 10,119 4,595 8,442 5,704	662,151 12,074 2,866 10,586 5,880	934,555 10,411 3,524 21,012 11,419	516,095 16,865 304 6,821 5,080
Taxes Bad debts Repairs. Cepreciation. Amortization.	130,552 5,520 85,492 160,257 682	99,459 4,464 64,311 117,045 107	8,803 65 3,550 5,281 35	6,846 121 2,464 5,934	7.805 471 3,095 8,182	9,777 500 4,766 12,053 8	11,682 412 6,482 11,350 2	19,466 770 12,865 21,724 23	10,597 955 5,418 12,424 28	10,297 405 6,238 11,617	12,495 746 14,531 21,240	1,691 19 4,902 7,240
Depletion Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc Farm net loss.	908 7,118 13,086 2,322 22	728 6.699 11,596 1.922 5	675 749 -	13 400 456 -	148 705 -	220 98 1,887 -	1,275 791 4	15 899 1,889 141	93 652 779 79	203 806 3,108 365	139 1,431 796 882	45 315 436 451
Net loss, noncapital assets Other deductions	2,464 499,677	2,376 347,343	24 28,959	3 39,948	31,042	2,146 31,235	1 38,969	68 58,126	25 36,516	83 25,446	17 33,612	23,490
Net profit (less loss) Net profit	855,788 968,181 112,393	592,173 693,921 101,748	65,399 73,877 8,478	83,361 89,418 6,057	64,600 70,085 5,485	62,006 68,510 6,504	59,964 64,708 4,744	110,946 118,865 7,919	40,453 58,633 18,180	48,840 58,595 9,755	37,929 59,968 22,039	18,675 31,262 12,587

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[411 figures are estimates based on samples—money amounts are in thousands of dollars]

		res are esti	· · · · · · · · · · · · · · · · · · ·					by size of	total assets			
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$100,000	\$500,000 under \$1,000,000	\$1,200,000 under \$5,000,000	\$5,000,000 _r more
	(1)	12)	(3)	4)	(5)	16)	(7)	(8)	(4)	107	11.	14)
MANUFACTURING												
Number of partnerships	27,214 67,655	18,636 48,760	2,086 5,092	5,095 12,007	4,085 10,284	2,545 5,789	1,962 4,741	1,507 3,973	660 2,154	377 1,984	283 2,428	36 308
Total assets	-	2,703,684	-	21,592	69,280	92,215	147,005	247,835	232,893	261,284	551,208	
Cash Notes and accounts receivable Less: Allowance for bad debts Inventories. Investments in Government obligations.	-	233,388 475,632 6,862 419,297 17,845		4,263 2,079 11 3,147 282	11,402 13, 2 39 44 7,822	14,753 16,632 267 13,477	23,454 31,249 659 19,783 1,828	34,833 51,536 440 38,269 187	37,022 55,636 637 38,449 988	32,634 63,680 893 52,168 3,445	54,628 141,004 2,577 120,776 5,723	20,399 100,577 1,334 125,406 5,392
Other current assets	-	60,829 16,326 98,068 1,908,415 828,047	-	242 83 31,483 21,137	533 1,091 58 57,302 26,491	1,760 - 12 79,091 40,265	5,680 175 2,959 104,059 53,811	4,052 899 4,640 185,638 90,812	8,838 650 10,847 144,368 85,861	6,834 3,009 16,243 152,601 89,824	15,910 1,536 25,655 270,895 143,763	1
Depletable assets Less: Accumulated depletion Land Intangible assets (amortizable) Less: Accumulated amortization Other assets.	-	140,630 19,787 75,582 14,256 3,478 101,590	-	230 104 51 878	24 3 2,511 107 14 1,743	395 37 3,584 616 200 2,664	3,029 822 106 8,543	1,174 601 10,066 458 139 8,075	1,748 699 14,392 1,769 318 5,701	406 11,151 1,353 178	17,256 6,269 20,935 2,635 1,281 28,145	11,772 9,684 6,392
Total liabilities	-	2,703,684	-	21,592	69,280	92,215	147,005	247,835	232,893	1	551,208	
Accounts payable Mortgages, notes, and bonds payable in less than one year. Other current liabilities		324,264 222,170 79,558	:	3,259 3,464 1,799	13,258 10,766 2,577	10,846 6,598 4,479	25,352 11,642 4,635	41,329 24,048 9,238	29,144 23,515 7,519	37,395 21,419 9,210		64,129
Mortgages, notes, and bonds payable in one year or more. Other liabilities. Partners' capital accounts (+ or -)	-	544,777 70,172 1,462,743	- -	1,318 1,189 10,563	14,123 5,289 23,267	15,690 1,118 53,484	29,846 3,842 71,688	42,939 6,508 123,773	30,407 10,934 131,374	28,108 8,971 156,181	70,965 22,737 275,477	9,584
Total receipts	5,393,558	4,819,264	251,078	116,125	220,231	264,315	393,007	600,163				1
Business receipts. Income from other partnerships, etc Monqualifying dividends. Interest Rents	5,330,608 213 68 8,121 14,693	4,764,544 202 63 7,568 11,291	248,238 76 10 418 242	115,976 - - 6 5	218,626 - 69 543	263,762 - 125 181	391,781 - - 81 439	597,109 3 1 491 674	514,747 4 7 1,106 1,139	585,317 9 3 1,317 1,416	1,188,778 110 27 2,602 3,643	15 1,353
Royalties	2,852	2,736	-	-	-	-	42	127	60 49		43	2,342
Farm net profit. Net gain, noncapital assets Other receipts	3,378 33,573	52 2,082 30,726	608 1,486	8	18 975	51 196	214 450	132 1,624	186 2,530	247		
Total deductions. Cost of sales and operations. Salaries and wages. Payments to partners. Rent. Interest.	5,060,207 3,727,093 185,616 102,829 85,598 53,385	4,545,821 3,375,813 169,274 90,708 77,814 49,301	241,340 186,140 7,068 2,695 3,964 2,900	96,376 58,905 1,619 5,982 4,941 511	192,373 112,900 7,648 12,400 6,392 1,282	238,788 171,719 3,175 18,532 4,130 2,004	357,553 262,939 10,712 12,564 7,875 2,232	554,743 422,630 18,351 12,068 7,555 4,450	477,358 367,666 19,100 8,355 6,007 3,147	438,536 19,469 7,241	890,612 55,068 10,293	463,766 27,064 578 19,686 21,440
Taxes. Bad debts. Repairs. Depreclation. Amortization.	107,020 11,020 81,363 200,094 1,333	93,035 10,444 65,515 172,539 1,333	4,740 402 1,716 8,053 4	2,870 99 1,322 3,288	4,205 1,161 3,544 5,872 10	5,217 517 2,238 7,272 62	8,756 1,444 4,325 8,458 40	14,887 750 6,762 16,912 34	10,616 1,001 5,455 11,342 239	1,338 6,114 11,086	2,619 12,251	1,113 21,788
Depletion Retirement plans, etc. Employee benefit programs Net loss from other partnerships, etc Farm net loss.	24,530 8,174 11,851 1,940	24,484 8,052 11,158 1,940	380 387 -	- - 5 -	91 263 -	34, 404 -	93 779 -	231 534 1,240	1,065 904 1,350 12	958 2,380	2,669 2,950	2,389 1,400
Net loss, noncapital assets	987 457,373	917 393,493	62 22,829	16,834	17 36,588	11 23,473	97 37,239	20 48,319	13 41,086	37 43,693	647 86,831	
Net profit (less loss)	333,351 495,515	273,443 421,204	9,738 21,238	19,749 22,729	27,858 37,526	25,527 31,128		45,420 52,901	42,470 47,218	45,786	89,945	29,150
Net loss	162,164	147,761	11,500	2,980	9,668	5,601	8,129	7,481	4,748	5,146	23,933	68,575

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

					Partnership:	s with bala	nce sheets,	by size of	total assets			
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
TRANSPORTATION, COMMUNICATION, ELECTRIC,	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
GAS, AND SANITARY SERVICES												
Number of partnerships	14,854 43,688	7,930 22,499	1,363 3,094	1,811 4,368	1,600 4,585	961 2,422	948 2,235	782 2,077	225 993	102 661	123 1,840	15 224
Total assets	-	1,134,844	-	8,417	25,173	33,404	70,244	111,777	77,571	72,545	254,619	481,094
Cash Notes and accounts receivable	-	73,229 82,953	-	2,104 469	2,716 1,942	4,277 4,311	12,049 4,917	21,991 15,136	4,794 9,962	5,684 14,740	17,457 30,482	2,157 994
Less: Allowance for bad debts Inventories	-	726 11,328	-	- 8	1,377	42	19 277	2,350	63 514	378 2,252	200 3,725	58 783
Investments in Government obligations	-	4,358	•	- 75	-	68	-	-	332	373	3,585	-
Other current assets Mortgage and real estate loans	-	11,519 1,655	-	185	389	318	1.061	1,109	1,330 936	2,322 232	4,488 270	427
Other investments	-	23,912 1,187,814	-	11,406	27 30,143	1,630 30,417	98,082	1,769 114,375	1,245 74,648	2,705 75,810	15,018 242,876	1,468 510,057
Less: Accumulated depreciation		344,879	-	6,369	12,993	10,349	57,113	53,823	38,495	39,639	87,911	38,187
Depletable assets		3,860 337	-	7 4	-	149		2 -	1,213 89	1,650	839 235	-
LandIntangible assets (amortizable)	-	26,862 4,089	-	180	216	149 14	2,270 127	5,154 35	10,441 756	2,381 142	5,768 3,015	303
Less: Accumulated amortization Other assets		962 50,169	-	352	1,356	12 2,390	8, 5 17	14 3,701	475 10,522	28 4,308	431 15,873	3,150
Total liabilities	_	1,134,844	_	8,417	25,173	33.404	70,244	111,777	77,571	72,545	254,619	481.094
Accounts payable	-	55,600	-	1,082	1,616	4,071	4,937	14,078	4,872		16,355	1,223
Mortgages, notes, and bonds payable in less than one year Other current liabilities	-	71,669 16,087	-	551 149	2,796 1,430	6,906 971	6,427 1,189	12,823 2,396	6,594 1,526	10,233 2,494	21,824 5,470	3,515 462
Mortgages, notes, and bonds payable in one year or more	_	297,023	_	1,324	7,581	4,625	20.835	20.592	13.788	25.629	144.513	58,136
Other liabilities	- '	25,561 668,904	-	199 5,112	1,068 10,682	6,018 10,813	2,804 34,052	810 61,078	4,996 45,795	3,719 23,104	3,609 62,848	2,338 415,420
•	1,391,875	997,210		62,106								
Total receipts Business receipts	1,351,675	967,729	63,800 63,121	61,905	50,858 47,746	80,638 80,215	139,640	197,482 189,800	99,280 94,482	95,614 92,018	190,259 183,065	17,533 16,538
Income from other partnerships, etc Nonqualifying dividends	1,320	953	` -			-	- 1	4	14		2	
InterestRents	2,220 10,139	2,178 9,605	96 7	39	2,290	12 40	283 385	121 1,004	157 988	391 570	1,048 4,294	31 27
Rovalties	189	13	-			-	- 1	-	1		12	-
Farm net profit Net gain, noncapital assets	3,019	2,701	325	53	- 597	28	13	453	470	174	378	210
Other receipts	21,373	14,024	251	109	225	343	119	6,100	3,168	1,522	1,460	727
Total deductions	1,253,326	908,385	60,257	44,412	43,804	69,938	119,415	174,117	91,038	86,408	189,336	29,660
Cost of sales and operations Salaries and wages	650,202 33,743	490,854 20,880	32,392 1,813	21,787 37	18,051 811	36,088 1,667	65,350 3,811	106,627 2,914	48,372 4,379	50,881 1,634	107,433 3,814	3,873
Payments to partners	36,833 36,531	26,556 28,112	2,238 2,059	4,021 2,823	3,930 1,743	2,184 1,659	4,761 3,798	3,583 4,548	2,831 2,258	1,109 2,543	1,624 6,604	275 77
Interest	30,169	24,226	1,180	238	559	723	2,189	1,764	1,496	2,096	9,522	4,459
Taxes Bad debts	51,974 2,306	38,001 1,800	2,241 612	1,509 14	926 34	2,044 42	5,472 328	9,463 153	5,177 96	3,643 194	5,451 300	2,075 27
Repairs Depreciation Amortization	61,035 122,124 280	35,813 85,983 218	2,869 3,139	2,233 1,772	2,186 4,687	2,204 4,449 2	5,006 9,262 17	7,860 11,618	5,163 6,758 73	3,702 7,336 3	4,452 22,313 116	138 14,649 7
Depletion	217 1,067	108 944	- 68	11 4		- 2	- 57	164	37 315	15 108	45 187	39
Employee benefit programs	1,850	1,786	80	1	-	8	221	619	259	286	312	39
Net loss from other partnerships, etc Farm net loss	1,167	1,098	-		-	-	-	3 -	-	6 -	1,089	
Net loss, noncapital assets Other deductions	878 222,950	839 151,167	526 11,040	100 9,862	44 10,833	1 18,865	54 19,089	5 24,796	100 13,724	5 12,847	26,070	4,041
Net profit (less loss)	138,549	88,825	3,543	17,694	7,054	10,700	20,225	23,365	8,242	9,206	923	112,127
Net profit	194,585	138,964	6,712	18,850	8,162	12,328	21,673	24,807	10,631	12,376	20,716	2,709
Net loss	56,036	50,139	3,169	1,156	1,108	1,628	1,448	1,442	2,389	3,170	19,793	14,836

Business Returns/1971 • Partnerships

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

					Partnership	s with bala	nce sheets,	by size of	total assets			
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,001,000	\$1,000,000 inder \$5,000,000	\$5,000,000 .r mcre
	(1)	(2)	(3)	144 }	(5)	(0)	(7)	13)	1-13	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	195,358 455,915	121,116 294.327	17,590 39,235	25,673 59.046	20,480 47,484	20,218 46,307	18,312 48,797	12.790 32.810	4,018 11,608	1,404 4,948	599 3,878	32 214
Total assets	-	8,231,757	- 1	107,899	347,137	737,094	1,308,409	1,967.739	1,365,071	953,112		418,675
Cash. Notes and accounts receivable Less: Allowance for bad debts Inventories Investments in Government obligations.	-	1,030,574 1,626,575 26,675 2,720,759 44,257	- - - -	24,829 10,245 291 35,991 3	59,333 32,345 942 121,283 79	115,471 90,945 1,208 248,371 1,170	185,501 168,290 2,633 442,263 3,011	272,753 344,985 6,224 673,122 3,953	158,188 291,135 4,666 450,671 7,492	99,903 246,422 4,618 297,849 9,874	76,339 302,075 5,088 319,404 10,655	38,257 140,133 1,005 131,805 8,020
Other current assets	-	138,550 42,819 269,808 3,196,037 1,524,322	- ' - - -	1,317 16 599 67,753 37,589	5,966 48 2,580 206,485 106,399	9,168 4,129 7,781 344,144 160,004	25,760 2,100 20,419 585,767 260,129	27,376 5,648 53,572 822,292 405,776	20,053 3,084 50,667 498,510 237,151	20,824 8,335 49,648 295,355 143,329	22,443 12,350 59,690 276,551 123,884	5,643 7,109 24,852 99,180 50,061
Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	-	24,939 14,636 405,233 20,368 7,091 284,562	-	759 507 541 741 313 3,805	1,123 347 7,073 596 523 18,437	2,553 1,221 31,103 7,671 3,070 40,091	5,106 1,648 66,512 2,175 857 66,772	12,153 9,772 110,372 3,453 954 60,786	1,765 818 89,175 1,091 536 36,411	1,335 320 46,034 3,572 577 22,805	145 3 48,059 1,069 261 27,077	6,364
Total liabilities		8,231,757		107.899	347,137	737,094	1,308,409	1,967,739	1,365,071	953,112	1,026,621	418,675
Accounts payable		1,412,314	-	15,485	53,209	110,773	191,956	274,510	215,638	172,094	236,990	
Mortgages, notes, and bonds payable in less than one year Other current liabilities	-	994,295 247,000	-	10,507 4,836	34,102 13,806	68,828 25,511	124,099 35,720	184,865 53,918	182,935 38,292	136,958 25,543	180,436 33,662	
Mortgages, notes, and bonds payable in one year or more	- - -	1,114,536 201,262 4,262,350	- - -	10,382 9,168 57,521	49,309 12,485 184,226	107,567 23,218 401,197	215,356 27,854 713,424	277,735 31,860 1,144,851	159,664 27,834 740,708	114,045 25,151 479,321	126,358 27,799 421,376	15,893
Total receipts	35,753,390	27,620,327	1,661,013	883,044	1,741,871	2,683,098	4,035,068	5,936,001	3,785,292	2,698,991	3,084,547	
Business receipts Income from other partnerships, etc Nonqualifying dividends Interest Rents.	35,343,481 4,140 1,442 42,012 112,261	27,295,422 3,284 808 36,608 85,182	1,641,520 343 12 1,582 3,836	873,682 45 7 47 1,336	1,732,964 495 17 497 2,307	2,666,389 2 26 2,265 5,543	4,002,179 352 166 2,300 9,967	5,862,642 64 147 6,952 21,597	3,728,185 304 82 7,162 14,262	2,656,147 470 139 6,717 9,693	212 6,545	314 - 2,541
RoyaltiesFarm net profit	1,011	591 109	33 18	-	24	- 3	-	38 6	171 35	103 17	218 6	-
Net gain, noncapital assets Other receipts	12,163 236,447	8,151 190,172	2,745 10,924	152 7,775	113 5,454	979 7,891	439 19,665	1,001 43,554	1,065 34,026	822 24,883	480 27,514	
Total deductions. Cost of sales and operations. Salaries and wages. Payments to partners. Rent. Interest.	33,564,129 26,588,228 2,545,723 456,415 530,621 173,548	26,006,643 20,636,358 2,009,216 361,776 412,161 137,661	1,577,129 1,217,885 130,552 20,576 33,659 9,127	809,617 572,617 71,613 22,180 33,893 1,829	1,601,591 1,193,121 123,993 43,480 52,571 4,790	2,476,564 1,875,795 190,266 57,621 64,271 10,806	3,734,527 2,839,593 331,315 70,439 73,491 19,758	5,551,893 4,381,383 465,480 76,559 68,566 30,587	3,597,542 2,926,333 275,208 35,605 32,927 20,621	2,592,262 2,158,435 176,826 18,477 21,810 15,170	2,531,544 190,881 15,186 25,094	939,652 53,082 1,653 5,879
Taxes. 8ad debts. Repairs. Depreciation. Amortization.	577,614 61,816 156,784 366,441 974	404,221 47,932 109,798 265,582 823	27,631 3,710 7,428 17,276 84	14.602 973 4,472 7,787 132	30,230 2,305 8,626 18,656 98	47,516 3,486 11,880 30,787 172	68,835 5,739 17,198 45,520 81	91,300 11,431 23,199 62,158 124	50,603 8,847 13,534 33,888 96	5,153 9,537 20,790	5,594 9,534 21,337	694 4,390 7,383
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss.	1,536 11,502 16,396 2,803	1,434 10,846 14,918 1,980	129 311 693 72	217 156 -	44 95 811 -	273 246 907 9	5 521 1,423 423 58	768 1,523 3,293 478	46 1,168 2,866 177 2		1,926	2,773 1,007
Net loss, noncapital assets Other deductions	3,465 2,070,180	2,270 1,589,600	980 107,016	3 79,143	102 122,669	227 182,302	215 259,913	92 334,952	279 195,342	112 132,001		
Net profit (less loss)	2,189,261	1,613,684	83,884	73,427	140,280	206,534	300,541	384,108	187,750	106,729	90,158	40,273
Net profit	2,412,857 223,596	1,777,524 163,840	113,849 29,965	94,771 21,344	160,208 19,928	226,776 20,242	326,386 25,845	399,377 15,269	196,999 9,249			

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

					Partnership			by size of	total assets	3		
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
WHOLESALE AND RETAIL TRADEContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(ā)	(10)	(11)	(12)
Wholesale Trade												
Number of partnerships	28,497 74,137	20,994 57,332	2,439 6,261	4,522 12,294	2,727 7,746	2,956 7,004	3,147 7,735	2,945 7,609	1,322 3,967	595 2,158	320 2,443	21 115
Total assets	-	2,566,624	-	18,987	49,099	106,650	222,281	460,782	451,292	406,915	579,469	271,149
Cash Notes and accounts receivable. Less: Allowance for bad debts Inventories. Investments in Government obligations.	- ! - ! - !	308,441 765,477 10,042 765,861 22,381	-	7,672 3,395 20 3,070	8,176 9,485 121 16,219	17,317 24,248 266 30,605	33,428 51,656 456 63,073 125	78,287 125,253 1,920 123,448 812	60,555 126,679 1,893 122,517 2,339	43,935 129,680 1,769 117,064 4,504	42,898 206,030 2,967 175,609 6,581	16,173 89,051 630 114,256 8,020
Other current assets	- - - -	51,038 13,479 109,641 779,383 409,296		290 - - 9,242 \$,739	1,350 22,449 11,754	1,738 396 3,462 42,509 21,235	6,936 1,458 5,372 82,617 44,826	8,476 718 15,649 178,603 98,917	4,892 800 19,158 168,085 91,410	9,077 3,852 24,176 112,239 61,171	14.779 6,240 32,983 116,022 51,270	4,442 15 7,491 47,617 22,974
Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.		13,451 9,793 102,040 1,820 759 63,502	-	176 605 233 529	741 48 869 29 19 1,315	652 325 3,751 48 32 3,782	270 24 12,161 271 198 10,418	10,645 9,111 17,298 140 47	545 238 28,915 225 122 10,245	531 46 15,946 28 14 8,883	67 1 20,658 474 94 11,460	2,266 - - 5,422
Total liabilities		2,566,624	-	18,987	49,099	106,650	222,281	460,782	451,292	406,915	579,469	271,149
Accounts payable		623,116	-	2,485	7,944	24,389	37,867	79,803	96,804	94,174	176,652	102,998
Mortgages, notes, and bonds payable in less than one year Other current liabilities	:	333,910 76,318	-	1,605 1,714	6,792 2,586	11,067 2,595	28,488 8,565	33,358 14,042	40,950 13,298	53,209 10,284	99,572 16,394	58,869 6,840
Mortgages, notes, and bonds payable in one year or more	-	248,296 52,513 1,232,471		1,120 1,052 11,011	4,979 5,336 21,462	17,652 2,727 48,220	24,788 2,887 119,686	36,431 5,577 291,571	39,875 6,564 253,801	34,503 9,185 205,560	54,120 13,436 219,295	34,828 5,749 61,865
Total receipts		9,752,966	465,870	148,949	254.971	501,877	894,559	1,769,517	1,584,674	1,446,554	1,974,766	711,229
Business receipts Income from other partnerships, etc Nonqualitying dividends Interest Rents	11,027,515 1,606 254 12,568 26,822	9,637,215 1,601 218 12,007 21,880	460,969 327 - 317 654	145,614 - - 25 14	253,240 15 - 85 209	497,947 2 - 374 1,195	884,095 154 5 372 1,563	1,741,992 7 5 1,614 6,914	1,564,124 144 16 2,292 3,801	1,433,270 250 37 2,221 2,674	1,952,304 702 155 3,263 4,278	703,660 - - 1,444 578
RoyaltiesFarm het profit	343 311	269 8	4	-	-	-	-	13 4	21	56	174	1
Net gain, noncapital assets Other receipts	2,613 92,615	1.858 77,910	277 3,322	7 3,289	13 1,409	398 1,961	66 8,304	239 18,729	2 329 13,945	191 7,855	279 13,609	59 5,487
Total deductions	10,628,433	9,298,381	439,385	129,258	236,115	467,758	834,202	1,663,070	1,514,681	1,397,538	1,923,809	692,565
Cost of sales and operations	9,106,339 525,721 97,188 72,939 42,635	7,977,945 468,617 86,178 63,877 36,979	367,097 25,104 3,600 3,735 2,362	91,204 8,009 6,598 3,334 354	194,222 10,339 5,233 3,132 712	385,457 21,326 9,445 6,755 1,672	676,789 51,662 14,717 8,193 2,809	1,398,393 99,097 17,598 12,028 5,124	1,298,679 82,393 11,408 8,166 5,344	1,223,905 67,489 8,517 6,837 5,547	1,698,459 88,482 8,220 9,794 9,021	643,740 14,716 842 1,903 4,034
Taxes. Bad debts. Repairs. Depreciation. Amortization.	125,033 19,804 36,189 84,200 268	103,383 14,812 28,664 69,777 264	6,581 1,037 1,125 3,486 7	1,182 339 431 1,118 118	2,507 \$3 1,117 2,607	5,127 724 1,232 4,675 71	8,838 1,594 3,015 7,559 8	21,562 2,631 5,406 15,953 11	19,592 2,688 4,644 12,575 23	13,557 2,222 4,407 8,451	18,177 3,243 5,228 9,914 4	6,260 281 2,059 3,439
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss.	1,092 5,766 5,958 994	1,041 5,532 5,645 854 1	129 129 199 1	182 18	14 69 359	41 207 9	196 337 136	738 431 783 107	15 \$84 1,132 32	38 476 813 58 1	107 1,981 1,280 509	1,443 517 2
Net Ioss, noncapital assets Other deductions	667 503,639	530 434,282	252 24,541	16,371	48 15,696	31,013	10 58,339	51 83, 15 7	108 67,298	11 55,194	21 69,369	25 13,304
Net profit (less loss)	536,214	454,585	26,485	19,691	18,856	34.119	60,357	106,447	69,993	49,016	50.957	18,664
Net profit,	\$85,406 49,192	493,989 39,404	31,259 4,774	23,809 4,118	22,612 3,756	36,801 2,682	65,249 4,892	110,103 3,656	74,115 4,122	53,436 4,420	\$6,837 5,880	19,768 1,104

Business Returns/1971 · Partnerships

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	-						n thousands	-	total assets	5		
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,066	\$2:0,000 under \$:00,000	\$510,000 maer \$10,00,18	\$1,500,000 #300 \$5,010,000	\$5,000,000 ir mure
WHOLESALE AND RETAIL TRADEContinued	(1)	(2)	(3)	(4)	(5)	(0)	(")	8)	7)	,U)	11,	12
Retail Trage												
Number of partnerships	166,169 380,203	99,629 235,907	15,061 32,794	20,975 46,356	17,709 39,606	17,174 39,127	15,143 41,017	9,780 25,071	2,691 7,623	806 2,779	279 1,435	11 99
Total assets	-	5,647,633	- 1	88,361	297,103	627,273	1,084,509	1,499,489	911,775	544,445	447,152	147,526
Cash. Notes and accounts receivable. Less: Allowance for bad debts. Inventories. Investments in Government obligations.	-	719,488 859,577 16,619 1,950,734 21,872	-	17,137 6,850 271 32,477	50,846 22,776 821 104,695 79	97,165 66,514 942 217,040 1,170	151,721 116,457 2,177 378,690 2,886	193,676 219,143 4,303 548,908 3,141	97,474 164,102 2,760 327,301 5,149	55,944 116,608 2,849 180,279 5,370	33,441 96,045 2,121 143,795 4,074	22,084 51,082 375 17,549
Other current assets Mortgage and real estate loans Other investments Depreciable assets. Less: Accumulated depreciation	-	86,434 29,340 158,765 2,408,649 1,110,968	-	1,027 16 599 58,468 31,844	5,558 48 1,230 183,434 94,186	7,430 3,733 4,319 300,165 138,205	18,801 642 15,047 502,213 214,791	18,860 4,930 36,588 639,511 304,555	15,159 2,284 31,442 329,701 145,572	10,734 4,483 25,472 183,065 82,114	7,664 6,110 26,707 160,529 72,614	1,201 7,094 17,361 51,563 27,087
Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.	-	11,488 4,843 300,736 18,548 6,332 220,764	-	759 507 365 136 80 3,226	382 299 6,204 567 504 17,094	1,901 896 26,985 7,623 3,038 36,309	4,836 1,624 54,317 1,904 659 56,246	1,508 661 91,018 3,313 907 49,319	1,220 580 60,260 866 414 26,143	804 274 30,088 3,544 563 13,854	78 2 27,401 595 167 15,617	4,098
Total liabilities		5,647,633		88,361	297,103	627,273	1,084,509	1,499,489	911,775	544,445	447,152	147,526
Accounts payable. Mortgages, notes, and bonds payable in less than one year. Other current liabilities.	-	787,516 657,848 170,357	-	12,936 8,682 3,122	45,176 27,310 11,189	86,121 56,862 22,916	153,882 95,569 27,140	194,075 151,476 39,802	118,419 141,404 24,882	77,908 82,985 15,166	60,338 80,864 17,268	38,661 12,696 8,872
Mortgages, notes, and bonds payable in one year or more. Other liabilities. Partners' capital accounts (+ or -)		862,246 148,321 3,021,345		9,262 8,031 46,328	44,330 7,149 161,949	88,265 20,490 352,619	190,533 24,966 592,419	239,345 26,279 848,512	119,466 21,263 486,341	15,636	72,238 14,363 202,081	19,292 10,144 57,861
Total receipts	24,542,170	17,829,502	1,193,726	732,417	1,483,293	2,173,718	3,133,146	4,155,889	2,196,451	1,250,908	1,109,781	400,173
Business receipts. Income from other partnerships, etc Nonqualifying dividends. Interest. Rents.	24,270,062 2,534 1,188 29,400 85,216	17,620,975 1,683 590 24,557 63,079	1,179,141 16 12 1,265 3,182	726,397 45 7 22 1,322	1,476,117 480 17 412 2,098	2,160,939 - 26 1,891 4,348	3,110,723 198 161 1,928 8,404	4,110,331 57 142 5,338 14,468	2,159,976 160 66 4,840 10,453	220	1,083,969 193 57 3,282 8,126	391,781 314 - 1,097 3,659
Royalties Farm net profit. Net gain, noncapital assets Other receipts.	668 122 9,540 143,440	322 101 6,283 111,912	29 18 2,468 7,595	145 4,479	24 100 4,045	581 5,930	373 11,359	25 2 752 24,774	150 33 736 20,037	47 17 631 16,789	44 4 201 13,905	27 - 296 2,999
Total deductions		16,674,661	1,136,423	678,639	1,363,400	2,001,689	2,894,087	3,878,978	2,079,021		1,070,580	378,564
Cost of sales and operations Salaries and wages. Payments to partners Rent. Interest	17,451,045 2,015,870 358,589 457,081 130,537	12,634,077 1,536,776 274,965 347,770 100,347	849,746 105,399 16,976 29,924 6,763	481,215 62,718 15,582 30,476 1,461	997,984 113,234 38,247 49,281 4,078	1,483,956 168,940 47,703 57,501 9,060	2,158,458 278,492 55,722 65,192 16,941	2,975,388 365,601 58,827 56,445 25,332	1,624,647 192,394 24,171 24,713 15,229	933,686 109,233 9,960 14,962 9,565	833,085 102,399 6,966 15,300 9,800	295,912 38,366 811 3,976 2,118
Taxes Bad debts. Repairs Depreciation Amortization	451,361 41,892 120,474 281,541 706	300,069 33,095 81,059 195,196 559	21,046 2,673 6,303 13,771 77	13,321 634 4,032 6,655	27,591 2,240 7,509 15,952 91	42,376 2,762 10,646 26,009 101	59,826 4,145 14,167 37,859 73	69,448 8,790 17,755 45,979 113	30,957 6,156 8,882 21,268 73	5,128	13,620 2,351 4,306 11,423	4,544 413 2,331 3,944
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss	5,732 10,437 1,778 82	393 5,310 9,273 1,095 66	182 494 71	35 138	30 26 452	273 205 700	5 325 1,086 287 58	30 1,092 2,510 340	31 580 1,734 145 2	11 583 1,023 19 6	13 952 646 176	1,330 490 57
Net loss, noncapital assets	2,798 1,563,492	1,740 1,152,871	728 82,270	62,355	54 106,631	223 151,234	205 201,246	251,287	171 127,868	101 76,391	69,317	24,272
Net profit (less loss) Net profit Net loss	1,648,311 1,822,082 173,771	1,154,841 1,278,645 123,804	57,303 82,410 25,107	53,778 70,506 16,728	119,893 136,065 16,172	172,029 189,589 17,560	239,059 260,012 20,953	276,911 288,524 11,613	117,430 122,507 5,077	57,628 62,437 4,809	39,201 43,569 4,368	21,609 23,026 1,417

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[41] figures are estimates based on samples—money amounts are in thousands of dollars]

		res are esti						by size of	total assets	3		
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 mder \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships	353,327 2,103,093	259,356 1,659,902	18,603 154,447	24,488 123,245	30,336 147,536	35,642 137,622	42,199 181,355	47,556 234,733	24,978 167,639	16,961 140,924	16,125 228,753	2,468 143,648
Total assets	-	102,670,480	-	116,347	524,048	1,292,925	3,055,879	7,533,765	8,858,512		1 ' '	
Cash Notes and accounts receivable. Less: Allowance for bad debts Inventories. Investments in Government obligations.	-	3,311,268 9,118,982 38,812 2,357,028 1,408,220	-	19,866 8,595 183 1,540 356	46,010 43,645 261 7,221 33	81,636 82,471 868 18,111 3,446	167,741 215,897 947 38,484 7,703	347,471 609,414 11,712 143,441 15,407	294,347 626,170 8,322 131,483 31,116	349,754 781,348 3,725 194,340 55,298	774,947 1,606,483 5,896 874,775 197,219	1,229,496 5,144,959 6,898 947,633 1,097,642
Other current assets Mortgage and real estate loans Other investments Depreciable assets Less: Accumulated depreciation	-	3,444,886 2,649,946 11,682,206 60,183,293 12,610,511		4,946 2,015 29,323 77,288 48,669	9,284 19,911 81,205 324,479 154,817	29,844 61,527 97,115 875,696 354,450	55,594 108,442 216,952 1,984,043 736,155	144,073 242,274 440,320 4,515,296 1,416,056	178,382 374,010 472,965 5,517,680 1,528,872	201,102 420,431 641,145 7,912,433 1,817,327	669,486 2,018,643 23,357,070	2,064,633 751,850 7,684,538 15,619,308 2,128,916
Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.		358,521 62,059 17,659,508 217,967 49,044 3,039,081	-	253 183 16,832 707 426 4,087	5,180 3,744 131,939 1,050 356 13,269	4,417 219 369,605 970 221 23,845	7,302 62 925,948 6,418 680 59,199	54,103 3,540 2,328,249 11,798 7,079 120,306	26,273 4,097 2,536,057 19,027 7,032 199,325	34,725 5,926 2,815,689 22,278 5,389 299,827	88,783 12,080 5,332,487 73,953 15,227 952,396	137,485 32,208 3,202,702 81,766 12,634 1,366,827
Total liabilities	-	102,670,480		116,347	524,048	1,292,925	3,055,879	7,533,765	8,858,512	11,896,003	32,244,818	37,148,183
Accounts payable Mortgages, notes, and bonds payable in less than one year	-	7,741,279 10,179,720	-	55,250 29,826	74,069 53,264	26,912 75,299	89,749 229,383	.62,910 651,463	197,864 642,140	312,377 1,084,988		
Other current liabilities Mortgages, notes, and bonds payable in one year or more Other liabilities Partners' capital accounts (+ or -)		2,805,009 56,281,384 4,721,371 20,941,717		5,279 23,697 30,129 127,834	9,846 107,191 41,869 237,809	26,531 371,419 59,944 732,820	65,922 1,125,405 160,343 1,385,077	129,913 3,289,465 361,359 2,938,655	162,476 4,885,944 403,752 2,566,336	232,054 7,398,080 556,725 2,311,779		1,844,362
Total receipts	18,980,271	17,166,488	519,366	159,098	237,490	371,056	738,399	1,580,027	1,595,043	1,995,150	4,998,577	4,972,282
Business receipts. Income from other partnerships, etc Monqualifying dividends. Interest Rents	17,108,898 164,337 9,577 965,151 111,152	15,549,109 151,801 6,271 802,629 102,286	445,554 3,220 625 22,751 922	147,938 1,614 30 2,722 525	216,602 2,180 204 6,758 2,294	351,222 1,675 164 10,440 1,315	691,739 10,710 359 20,814 3,088	1,452,922 8,362 804 59,484 8,880	1,458,652 10,852 204 65,348 14,707	1,843,727 10,077 335 77,588 11,742	4,707,189 15,048 1,985 146,539 26,693	88,063 1,561 390,185
Royalties	71,705	57,078 275	68	1,272	2,670	494	10	11,827 33	14,198	6,061 16		
Farm net profit. Net gain, noncapital assets Other receipts.	100,013 449,134	90,143 406,896	21,057 25,169	2,171 2,826	3,604 3,178	889 4,857	3,596 8,083	8,308 29,407	10,870 20,209	9,405		14,540
Total deductions	19,443,727	17,971,394	457,190	141,452	208,949	328,054	645,397	1,425,958	1,569,267	2,094,621	5,755,656	5,344,850
Cost of sales and operations Salaries and wages. Payments to partners. Rent. Interest.	2,651,394 1,435,574 346,205 507,137 4,443,242	2,142,256 1,375,789 312,244 489,154 4,286,584	131,710 26,791 11,390 5,173 62,496	29,185 11,260 7,249 7,143 4,852	46,367 9,377 5,361 11,519 15,819	60,910 14,149 13,959 20,068 31,686	95,063 46,633 11,997 8,646 97,028	207,980 64,848 19,834 69,888 254,752	220,676 65,488 17,650 33,098 362,101	23,548 51,519	272,020 55,744 114,518	145,512 167,582
Taxes. 8ad debts. Repairs. Depreciation. Amortication.	2,043,236 68,081 476,383 2,802,862 6,114	1,891,321 66,045 427,811 2,639,880 6,076	24,726 7,529 4,185 23,844 57	7,038 964 2,651 4,533 136	18,652 1,160 7,548 16,631 14	37,012 1,080 11,332 41,611 27	85,226 11,718 26,789 92,078 38	185,633 9,075 48,357 213,010 91	212,316 6,965 50,631 262,556 900	258,473 4,377 61,315 363,637 970	5,688 144,070 1,027,556	70,933 594,424
Depletion Retirement plans, etc. Employee benefit programs Net loss from other partnerships, etc Farm net loss	13 784	31,843 27,843 13,040 310,860	1,820 318 229 20,758	805 22 30 22,207	260 2 26 13,523	114 147 151 22,598	118 62 397 19,826	2,385 643 728 34,495	2,888 552 651 23,465		1,946	22,404 8,148
Ne* loss, noncapital assets Other deductions	27,601 4,193,486	25,593 3,925,040	4,593 131,571	265 43,112	8,548 54,142	148 73,062	675 149,103	371 313,868	2,705 306,625	986 417,571		
Net profit (less loss)	1463,456 3,054,842	1804,906	62,176 178,344	17,646 58,162	28,541 69,116	43,002 99,051	93,002 198,853	154,069 353,260	25,776 283,520	1	1	
Net loss		3,361,071	116,168	40,516	40,575	56,049	105,851	199,191	257,744	402,994		

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

'ill figures are estimates based on samples—money amounts are in thousands of dollars]

		ires are esti						by size of	total assets			
Industrial division, item	All active partner- ships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$150,006	\$130,000 under \$250,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,500,000 sider \$5,500,000	\$5,000,000 or more
	(1)	(2)	3)	14)	(5)	(6)	~)	18)	→)	iu,	11,	12)
SERVICES												
Number of partnerships	172,269 508,812	114,478 369,065	14,173 35,881	40,250 103,996	20,427 55,919	14,560 42,932	11,097 36,499	8,265 37,140	2,714 17,562	1,640 14,782	1,173 17,857	179 6,497
Total assets	-	10,339,658	-	154,163	334,521	529,128	787,043	1,285,618	944,099	1,124,322	2,290,341	2,890,423
Cash Notes and accounts receivable Less: Allowance for bad debts Inventories Investments in Government obligations	-	1,162,719 1,026,497 22,188 135,243 55,374	-	51,813 9,122 32 5,751 339	96,905 27,278 816 8,801 686	135,125 51,967 152 16,222 477	158,884 96,409 2,967 19,655 2,545	229,801 154,523 2,862 15,207 4,594	127,427 108,840 3,005 11,293 9,709	109,708 113,252 1,974 15,488 5,183	151,524 249,974 7,480 29,855 19,399	101,532 215,132 2,900 12,971 12,442
Other current assets	-	169,330 69,104 382,362 8,985,967 3,000,357	-	3,512 41 2,744 187,756 118,711	6,802 1,082 11,119 312,273 158,939	7,790 222 15,660 460,602 226,431	18,952 5,994 38,554 675,210 338,912	21,435 13,111 79,009 1,043,886 485,850	21,774 11,550 40,693 736,193 300,134	28,775 14,205 52,831 881,624 303,450	40,128 21,500 101,060 1,844,105 528,216	20,162 1,399 40,692 2,844,318 539,714
Depletable assets. Less: Accumulated depletion. Land. Intangible assets (amortizable). Less: Accumulated amortization. Other assets.		32,246 12,899 816,685 230,802 145,745 454,518	-	2,134 1,360 1,815 749 246 8,736	4,039 2,100 11,933 265 166 15,359	1,952 1,385 38,053 1,373 513 28,166	8,372 2,838 62,581 30,856 26,678 40,426	6,389 3,528 138,364 36,251 27,947 63,235	479 58 133,909 4,673 1,708 42,464	2,062 1,214 147,964 29,863 17,660 47,665	6,819 416 226,886 86,648 58,248 106,803	55,180 40,124 12,579 101,664
Total liabilities	-	10,339,658	-	154,163	334,521	529,128	787,043	1,285,618	944,099	1,124,322	2,290,341	2,890,423
Accounts payable	-	544,219 889,652	-	17,376 23,049	22,819 55,232	32,971 74,785	46,322 81,613	66,596 107,269	52,099 91,680	65,100 113,508	146,872 214,375	94,064 128,141
Other current liabilities Mortgages, notes, and bonds payable in	-	762,610	-	19,370	12,654	20,229	24,923	37,735	30,297	43,349	76,449	497,604
one year or more	-	4,346,371 444,375 3,352,431	- - -	28,256 6,808 59,304	43,532 15,339 184,945	102,683 16,980 281,480	172,471 32,515 429,199	303,467 86,296 684,255	352,533 27,610 389,880	520,040 50,922 331,403	1,317,990 113,876 420,779	1,505,399 94,029 571,186
Total receipts	, .	16,887,315	694,321	2,053,052	2,024,682	1,922,914	2,071,874	2,313,511	1,358,348	1,197,940	1,962,818	1,287,855
Susiness receipts	17,303 246	16,606,597 16,670 192	683,558 48 3	2,028,219 3,947 3	2,004,247 398 3	1,909,494 1,316 3	2,044,987 1,291 15	2,273,730 2,712 19	1,330,673 685 17	1,157,118 2,098 4	1,908,124 2,424 35	1,266,447 1,751 90
InterestRents	31,346 81,799	28,942 69,739	851 3,619	474 1,733	1,362 2,334	1,490 3,492	2,728 7,775	4,344 11,997	4,019 8,752	3,851 8,025	5,740 16,185	4,083 5,827
RoyaltiesFarm net profit	17,684	17,572 2	128	1,799	2,921	458	2,317	7,361	759	632 2	1,192	5
Net gain, noncapital assets Other receipts	20,364 144,143	19,091 128,510	2,475 3,639	1,520 15,357	3,572 9,845	2,114 4,547	1,896 10,865	402 12,946	530 12,913	1,993 24,217	2,314 26,804	2,275 7,377
Total deductions	13,480,329	11,660,609	442,872	1,179,780	1,137,470	1,171,982	1,337,093	1,594,433	970,793	908,221	1,655,015	1,262,950
Cost of sales and operations. Salaries and wages. Payments to partners. Rent. Interest.	2,270,792 4,176,227 686,820 962,674 395,343	1,837,558 3,736,871 567,842 838,678 368,980	80,400 113,119 22,891 39,833 7,746	185,014 296,883 107,066 111,947 5,460	187,738 347,404 74,370 97,385 8,348	189,099 362,094 74,914 95,256 10,518	262,039 408,199 71,702 105,458 16,637	292,246 505,155 72,589 114,407 27,378	156,192 330,703 35,513 72,578 28,353	163,782 294,385 22,519 56,528 40,144	234,509 578,855 34,130 92,324 99,007	86,539 500,074 52,148 52,962 125,389
Taxes Bad debts Repairs. Depreciation	482,361 28,520 144,595 797,443	416,024 26,314 121,337 720,705	15,634 970 4,909 19,406	28,415 2,437 7,350 22,406	34,808 1,250 10,696 34,671	38,098 918 11,955 40,825	47,388 2,841 16,463 53,624	61,566 4,561 19,646 80,633	45,710 2,726 11,992 53,218	40,150 1,656 12,804 67,426	68,862 6,510 18,487 148,075	35,393 2,445 7,035 200,421
Amortization. Depletion. Retinement plans, etc. Employee benefit programs. Net loss from other partnerships, etc. Farm net loss.	30,998 631 41,593 43,636 12,018 432	30,877 620 38,312 40,624 9,250	2,072 28 586 872 118	48 6 2,441 2,034 86	62 2,573 2,632 34	1,752 2,741 3,081 1,906	194 12 2,930 4,425 594	183 2 5,395 6,736 2,677	2,159 78 2,902 4,181 380	6,587 19 3,701 4,127 1,438	14,287 143 8,437 6,100 1,825	3,551 270 6,606 6,436 192
Net loss, noncapital assets Other deductions	4,589 3,401,657	4,112 2,902,505	377 133,911	256 407,931	625 334,830	153 338,672	419 344,168	1,293 399,966	156 223,952	682 192,273	56 343,408	95 183,394
Net profit (less loss)	6,403,931	5,226,706	251,449	873,272	887,212	750,932	734,781	719,078	387,555	289,719	307,803	24,905
Net profit	6,934,383 530,452	5,715,769 489,063	275,401 23,952	917,083 43,811	899,052 11,840	773,200 22,268	755,621 20,840	750,723 31,645	409,030 21,475	332,359 42,640	427,042 119,239	176,258 151,353

Negative amount.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability.

However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.7--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			,									
	Number	of			Number	of			Number	of		
Year of organization	Partner-	T _	Business receipta	Net profit (less loss)	Partner-		Business receipts	Net profit (less loss)	Partner-		8usiness receipts	Net profit (less loss)
	ships	Partners		(1200 1000)	ships	Partners		(1003 1003)	ships	Partners	receipes	(1688 1088)
		A11 4-4					Agı	riculture, fore	stry, and fish	ery		
		AII 1nd	ustries			To	tal			Fa	rns	
			١	Г——		1	1				1	
Total	958,912	3,772,029	96,277,784	9,146,110	121,318	325,117	7,639,041	528,570	109,291	295,208	6,484,349	400,095
Not shown	105,026	373,673	7,464,379	1,038,696	22,805	55,841	1,115,480	124,485	22,049	52,764	1,038,191	118,225
1919 and prior	3,805	45,492	1,794,035	403,384	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	3,467 12,083	13,981	1,066,680	204,531 447,679	604 1,663	1,414 5,096	33,133	9,278	556	1,308	28,374	9,059
1940-49	51,926	172,648	11,022,712	1,475,845	7,741	20,470	114,545 909,587	20,419	1,624 7,434	4,946 19,645	103,422 816,028	19,085 95,770
1950-59	130,645	497,506	19,339,007	3,257,594	18,588	46,321	1,461,580	164,724	17,272	42,936	1,218,373	135,572
1960 1961	20,810 22,648	109,099 161,088	2,214,239 2,360,797	351,494 392,356	2,942 3,134	7,802 7,655	195,992 239,224	22,149 28,898	2,746 2,767	7,407	143,798 211,874	20,288
1962	26,266	109,387	2,646,417	393,087	3,330	9,298	299,835	13,178	3,101	6,827 8,775	257,500	24,347 10,674
1963	27,660	107,355	2,884,529	449,110	2,804	6,536	146,328	23,978	2,554	6,012	118,929	17,351
1964	34.037	139,116	3,447,285	444,730	3,844	8,877	230,084	7,984	3,619	8,403	199,605	3,978
1965	38,128 39,819	144,927 163,450	3,907,432 4,093,127	323,983 486,721	5,176 4,301	12,500 9,994	331,060 247,191	16,481 17,605	4,649 3,785	11,360 8,755	310,378 192,984	15,193 9,948
1967	50,608	202,334	4,619,258	339,143	6,100	22,067	306,703	32,571	5,334	20,173	269,128	31,260
1968	66,537 83,860	270,409 335,705	6,240,254	200,271 120,616	7,173	20,167	409,064	13,417	6,239	17,943	295,718	4,705
1970	99,873	361,342	7,246,586	120,616 155,182	8,819 10,378	23,237 28,336	468,192 583,306	21,525 9,285	7,288 8,607	19,904 23,564	372,048 486,613	5,472 19,281
1971	139,708	491,629	5,589,543	1,157,067	11,633	33,438	523,141	195,732	9,404	28,465	408,202	1108,131
19722	2,006	24,409	108,822	29,119	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	_								u	holesale and	retail trad	P
		Contract co	nstruction			Manufa	cturing				tal	
							T			1		
Total	53,047	123,427	8,338,018	855,788	27,214	67,655	5,330,608	333,351	195,358	455,915	35,343,481	2,189,261
Not shown	5,927	13,597	540,807	76,758	2,276	6,081	256,106	23,847	20,787	48,336	3,086,870	205,923
1919 and prior	(*) (*)	(*) (÷)	(*) (*)	(*) (*)	(*) (*)	(*)	(*)	(*)	977	4,748	287,949	14,562
1930-39	(*)	(*)	(*)	(*)	529	(*) 1,553	169,684	12,097	776 2,610	2,156 10,180	389,009 1,108,267	18,652 63,666
1940-49	2,334	6,178	613,096	60,884	2,433	6,429	1,074,063	89,665	14,035	33,614	5,394,653	339,976
1950-59	6,023 938	13,337 2,003	1,267,574 157,422	144,795 25,151	3,977 457	10,044 1,146	1,253,990 156,799	119,770 15,726	27,357 4,108	64,411	8,220,379	545,262
1961	548	1,144	125,729	17,706	548	1,248	129,478	7,009	4,143	9,878 9,206	891,495 829,300	57,818 54,790
1962	1,155	2,467	138,650	22,235	451	1,102	126,346	15,784	4,665	10,505	888,351	63,587
1963	1,119	2,317	221,429	18,874	543	1,316	115,033	8,068	3,314	7,680	937,886	56,930
1964	1,382 1,712	3,056 3,732	405,817 292,155	36,087 26,467	384 793	1,020 1,988	117,308 316,131	2,912 21,173	5,384	12,203	1,142,244	84,646
1966	2,012	4,365	414,404	30,436	971	2,410	302,028	5,926	5,664 6,934	13,103 15,227	1,075,815	74,048 81,574
1967	2,256	5,027	594,015	55,447	1,248	2,727	141,920	14,177	8,196	17,911	1,322,912	91,947
1968 1969	3,337 4,883	7,132 10,976	821,107 915,509	61,755 83,563	1,816 2,959	4,202 7,713	257,108 289,930	11,216 17,170	10,654 15,680	25,798 35,770	1,631,103 2,081,788	94,136 123,723
1970	6,312	14,254	1,009,424	93,939	3,289	8,273	256,775	720 [24,608	54,508	2,688,796	131,713
1971 1972 ²	12,323	27,334	659,916	88,315	4,202	9,439	217,178	14,962	35,214	80,072	2,079,311	85,915
19/2	(*)	(*)	(*)	(*)	(+)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
			Whol	esale and reta	ll tradeConti	lnued			Finan	ce, insuranc	e, and real	estate
		Wholesa	le trade			Retai	l trade			Tot	al	
Total	28,497	Wholesa 74,137	le trade 11,027,515	536,214	166,169	Retai 380,203	1 trade 24,270,062	1,648,311	353,327	Tot	17,108,898	1 463,456
Not shown	2,645	74,137 7,571		536,214 36,272	166,169 18,039			1,648,311 169,231	353,327 32,448	2,103,093		
Not shown	2,645 (*)	74,137 7,571 (*)	11,027,515 845,496 (*)	36,272 (*)	18,039 795	380,203 40,558 4,247	24,270,062 2,236,780 189,708	169,231 10,793	32,448 1,268	2,103,093 170,615 19,931	17,108,898 1,028,953 573,951	134,899 82,929
Not shown	2,645	74,137 7,571 (*)	11,027,515 845,496	36,272 (*) (*)	18,039 795 542	380,203 40,558 4,247 1,472	24,270,062 2,236,780 189,708 185,309	169,231 10,793 11,950	32,448 1,268 1,231	2,103,093 170,615 19,931 6,281	17,108,898 1,028,953 573,951 263,547	134,899 82,929 66,476
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49.	2,645 (*) (*) (*) (*) 2,572	74,137 7,571 (*) (*) (*) (*) 6,781	11,027,515 845,496 (*) (*) (*) (*) (*) 2,375,296	36,272 (*) (*) (*) (*)	18,039 795 542 2,229 11,368	380,203 40,558 4,247 1,472 9,005 26,547	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410	169,231 10,793 11,950 42,203 230,613	32,448 1,268 1,231 4,606 15,700	2,103,093 170,615 19,931 6,281 18,317 70,585	17,108,898 1,028,953 573,951 263,547 487,558 816,776	134,899 82,929
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49.	2,645 (*) (*) (*) (*) 2,572 5,263	74,137 7,571 (*) (*) (*) 6,781 13,631	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577	36,272 (*) (*) (*) (*) 107,370 153,965	18,039 795 542 2,229 11,368 22,031	380,203 40,558 4,247 1,472 9,005 26,547 50,653	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529	169,231 10,793 11,950 42,203 230,613 390,445	32,448 1,268 1,231 4,606 15,700 47,576	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804	134,899 82,929 66,476 112,324 177,167 506,269
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59.	2,645 (*) (*) (*) (*) 2,572	74,137 7,571 (*) (*) (*) 6,781 13,631 2,088	11,027,515 845,496 (*) (*) (*) (*) (*) 2,375,296	36,272 (*) (*) (*) (*)	18,039 795 542 2,229 11,368 22,031 3,580	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061	169,231 10,793 11,950 42,203 230,613 390,445 45,855	32,448 1,268 1,231 4,606 15,700 47,576 7,948	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605	134,899 82,929 66,476 112,324 177,167 506,269 40,806
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59.	2,645 (*) (*) (*) (*) 2,572 5,263 528	74,137 7,571 (*) (*) (*) 6,781 13,631	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434	36,272 (*) (*) (*) (*) 107,370 153,965 11,963	18,039 795 542 2,229 11,368 22,031	380,203 40,558 4,247 1,472 9,005 26,547 50,653	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529	169,231 10,793 11,950 42,203 230,613 390,445	32,448 1,268 1,231 4,606 15,700 47,576	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804	134,899 82,929 66,476 112,324 177,167 506,269
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544	74,137 7,571 (*) (*) (*) 6,781 13,631 2,088 1,946 976	11,027,515 845,496 (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635	36,272 (*) (*) (*) (*) 107,370 153,965 11,963 13,793 9,928	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962.	2,645 (*) (*) (*) (*) 5,263 528 832 376 544 839	74,137 7,571 (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965.	2,645 (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 838	74,137 7.571 (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956	36,272 (*) (*) (*) (*) 107,370 153,965 11,963 13,793 9,928	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966.	2,645 (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949	74,137 7,571 (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528	24,270,062 2,236,700 189,700 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 69,453 61,571 86,537 101,686	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965.	2,645 (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 838	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 9,76 1,323 2,094 1,931 2,162 2,193 3,373	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 6,049 7,152 9,271	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 64,663 56,577 67,169 74,687	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1966. 1967. 1968.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 881 949 1,325 2,152 3,221	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824	36,272 (*) (*) (*) (7) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987	24,270,062 2,236,700 189,700 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 52,642
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1968. 1969.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680	74,137 7,571 (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009	11,027,515 845,496 (*) (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824	36,272 (*) (*) (*) (7) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193	169,231 10,793 11,950 42,203 230,613 390,445 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,580,446 1,914,235 1,549,481	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1966. 1967. 1968.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 881 949 1,325 2,152 3,221	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824	36,272 (*) (*) (*) (7) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*)	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*)	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 921,690 94,919 9,258,562 1,615,614 2,145,193 1,558,476	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114 67,118 (*)	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,721,882 1,680,446 1,914,235	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 52,642
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1968. 1969.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680	74,137 7,571 (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009	11,027,515 845,496 (*) (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824	36,272 (*) (*) (*) (7) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*)	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*)	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 921,690 94,919 9,258,562 1,615,614 2,145,193 1,558,476	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114 67,118 (*)	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,680,446 1,914,233 1,549,481 855,930 52,105	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1968. 1969.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680	74,137 7,571 (*) (*) (*) (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*)	11,027,515 845,496 (*) (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*)	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*)	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 921,690 94,919 9,258,562 1,615,614 2,145,193 1,558,476	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114 67,118 (*)	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471	2,103,093 170,615 19,931 6,291 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 101,686 116,465 172,819 206,628 180,166 232,201 19,800	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,680,446 1,914,233 1,549,481 855,930 52,105	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1968. 1969.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 881 949 1,325 2,152 3,221 4,680 (*)	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*)	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*)	36,272 (*) (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*) urance, and	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114 67,118 (*)Continued	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 874,258 1,271,882 1,271,882 1,14,235 1,549,481 855,930 52,105	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1967. 1968. 1969. 1970. 1972. Total.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*)	74,137 7,571 (*) (*) (*) (*) (*) 6,781 13,631 2,088 1,946 1,931 2,103 2,094 1,931 2,162 2,193 3,373 5,150 (*) (*)	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*)	36,272 (*) (*) (*) (7) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina	18,039 795 542 2,229 2,229 11,368 22,031 3,580 3,311 4,289 2,7770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Holds	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*) urance, and	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,169 74,687 67,1718 (*)Continued	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1967. 1968. 1969. 1970. 1972. Total. Not shown.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 881 949 1,325 2,152 3,221 4,680 (*)	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 1,946 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*)	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*)	36,272 (*) (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*) urance, and	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 767,169 74,687 67,169 74,587 67,118 (*)Continued	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 874,258 1,271,882 1,271,882 1,14,235 1,549,481 855,930 52,105	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1967. 1968. 1967. 1968. 1970. 1970. 1970. 1971. 1972. Total. Not shown. 1919 and prior.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*)	74,137 7,571 (*) (*) (*) (*) (*) (*) (*) (*) 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) To:	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*)	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*)	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 42,309 30,598 46,987 66,799 (*) urance, and ng and inve 935,181 91,840 (*) (*)	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate 477,873 291,386 (*) (*)	169,231 10,793 11,950 42,203 230,613 330,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,7314 100,802 111,114 67,118 (*)Continued	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 1521,642 696,528 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. 1971. 1972. Total. Not shown. 1919 and prior. 1920-29.	2,645 (*) (*) (*) (*) 2,572 5,263 5,28 832 376 544 839 838 ,949 1,325 2,155 2,155 2,155 2,155 3,221 4,680 (*) 85,502 9,256 3,69 (*) 1,048	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 1,309 (*) To:	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*)	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Holds 77,716 8,550 (*) (*) (*)	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,558 46,987 66,799 (*) urance, and ng and inve	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate stment compa: 477,873 291,386 (*) (*) (*) (*)	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 67,169 67,1687 67,118 (*)Continued	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926 98,178	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642 696,528 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1966. 1967. 1968. 1969. 1970. 1971. 1972*. Total. Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 938 881 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 3,355 10,834	74,137 7,571 (*) (*) (*) (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) Total	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,588 46,987 66,799 (*) urance, and 935,181 91,840 (**) (*) 6,106 32,026 126,131	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate stment compa 477,873 291,386 (*) (*) 1,087 9,406 9,900	169,231 10,793 11,950 42,203 230,613 330,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,1934 100,802 111,114 67,118 (*)Continued	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,5771 86,537 101,686 115,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,680,446 1,914,235 1,549,481 855,930 52,105 state al 13,393,399 488,316 25,383 25,926 98,178 388,667	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 1405,673 1521,642 696,528 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. 1972. Total. Not shown. Not shown. 1920-29. 1930-39. 1940-49. 1950-59.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 3,355 10,834 2,351	74,137 7,571 (*) (*) (*) (*) (*) 6,781 13,631 2,088 1,946 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) To 1,001,623 97,724 (*) 7,188 34,729 136,811 49,421	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 2330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916	36,272 (*) (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 5,633	18,039 795 542 2,229 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Holds 77,716 8,550 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 46,987 66,799 (*) urance, and ng and inve 935,181 91,840 (*) (*) (*) 6,106 32,026 126,131 48,586	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate stment compa 477,873 291,386 (*) (*) (*) 1,087 9,406 9,900 2,556	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 76,7169 74,687 76,7169 74,587 77,934 100,802 111,114 67,118 (*)Continued 1157,720 35,355 (*) (*) (*) 5,342 39,505 90,253 3,798	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926 98,178 388,667 1,502,046 258,736	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 1521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1966. 1967. 1968. 1969. 1970. 1971. 1972*. Total. Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 3,355 10,834 2,351 2,906	74,137 7,571 (*) (*) (*) (*) (*) (*) (*) (*) 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) To: 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 90,223	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 387,190 426,423 (*) 374,036 394,036 394,036	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 5,633 33,706	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins	380,203 40,558 4,247 1,472 9,005 26,547 7,260 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*) urance, and 935,181 91,840 (*) (*) (*) (*) (*) 6,106 32,026 126,131 48,588 89,063	24,270,062 2,236,780 189,708 189,708 189,708 189,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,558,476 (*) real estate 477,873 291,386 (*) (*) 1,087 9,406 9,900 2,566 5,081	169,231 10,793 11,950 42,203 230,613 330,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,169 74,181Continued 1157,720 35,355 (*) (*) 5,342 39,505 90,253 3,798	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 885 905 3,448 11,808 34,315 5,500 6,051	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 101,686 115,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 32,968	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state al 13,393,399 488,316 25,383 25,926 98,178 388,667 1,502,046 258,736 408,669	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 1521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1966. 1967. 1968. 1969. 1970. 1971. 1972. Total. Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960.	2,645 (*) (*) (*) (*) 2,572 5,263 5,28 832 376 544 839 938 881 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 3,355 10,834 2,351 10,834 2,351 2,906 2,743	74,137 7,571 (*) (*) (*) (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) To 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 90,223 33,415	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916 16,740 17,320 22,042	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 5,633 33,706 20,828	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Holds 77,716 8,550 (*) (*) (*) 971 2,893 9,812 2,189 2,189 2,671 2,505	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,588 46,987 66,799 (*) urance, and ng and inve 935,181 91,840 (**) 6,106 32,026 126,131 48,586 89,063 32,260	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate stment compa 477,873 291,386 (*) 1,087 9,406 5,081 669	169,231 10,793 11,950 42,203 230,613 330,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114 67,118 (*)Continued ates 157,720 35,355 (*) (*) (*) 5,342 39,505 90,253 3,798 26,902 15,164	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500 6,051 8,553	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,5771 86,537 101,686 115,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 12,968 35,579	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,680,446 1,914,235 1,549,481 855,930 52,105 state al 13,393,399 488,316 25,383 25,926 98,178 388,667 1,502,046 258,736 408,669 508,751	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 4005,673 521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1966. 1967. 1968. 1969. 1970. 1970. 1971. 1972. Total. Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 3,355 10,834 2,351 2,906 2,743 2,987	74,137 7,571 (*) (*) (*) (*) (*) (*) (*) (*) 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) To: 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 90,223 33,415 28,711 45,953	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 387,190 426,423 (*) 374,036 394,036 394,036	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 5,633 33,706	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins	380,203 40,558 4,247 1,472 9,005 26,547 7,260 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*) urance, and 935,181 91,840 (*) (*) (*) (*) (*) 6,106 32,026 126,131 48,588 89,063	24,270,062 2,236,780 189,708 189,708 189,708 189,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,558,476 (*) real estate 477,873 291,386 (*) (*) 1,087 9,406 9,900 2,566 5,081	169,231 10,793 11,950 42,203 230,613 330,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,169 74,181Continued 1157,720 35,355 (*) (*) 5,342 39,505 90,253 3,798	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 885 905 3,448 11,808 34,315 5,500 6,051	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 101,686 115,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 32,968	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926 98,178 388,667 1,502,046 258,736 408,669	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 1521,642 23,660
Not shown. 1919 and prior. 1920-29 1930-39 1940-49 1950-59 1960 1961 1962 1963 1964 1965 1967 1969 1970 1972 Total Not shown. 1919 and prior. 1920-29 1930-39 1940-49 1950-59 1960 1961 1962 1963 1969 1970 1970 1970 1970 1970 1970 1970 197	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 881 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 1,355 10,834 2,351 2,906 2,743 2,987 3,474 2,987	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 1,931 2,162 2,193 3,373 5,150 (*) 7,345 13,009 (*) To: 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 90,223 33,415 28,711 45,953 35,190	11,027,515 845,496 (*) (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916 16,740 17,320 22,042 24,427 26,810	36,272 (*) (*) (*) (*) (*) 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 31,706 5,633 33,706 5,633 33,706 20,828 15,315 23,922 14,045	18,039 795 542 2,229 21,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Holdi 77,716 8,550 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,558 46,987 66,799 (*) urance, and ng and inve 935,181 91,840 (*) 6,106 32,026 126,131 48,586 89,063 32,260 28,114 45,517 33,756	24,270,062 2,236,780 189,708 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 8827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate 477,873 291,386 (*) (*) (*) (*) 1,087 9,406 9,900 2,566 5,081 1,087 1,1087 9,406 9,900 2,566 5,081 669	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114 67,118 (*)Continued 1157,720 33,355 (*) 5,342 39,505 90,253 3,798 26,902 15,164 7,689 14,702 9,516	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500 6,051 8,553 10,192 12,199 13,019	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 32,968 35,579 37,791 44,671 50,358	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,271,882 1,580,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926 68,178,383 25,926 71,502,046 258,736 408,669 508,751 573,074 736,280 892,197	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1967. 1968. 1969. 1970. 1971. 1972. Total. Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 3,355 10,834 2,351 2,906 2,743 3,309 4,620	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) To: 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 90,223 33,415 28,711 45,953 35,190 47,576	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*) *** *** *** 2,715,706 387,190 426,423 (*) 374,036 409,916 16,740 17,320 22,042 24,427 26,810 21,964	36,272 (*) (*) (*) (7) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 20,828 15,315 23,922 14,045 4,255	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins ance Holdi 77,716 8,550 (*) (*) 971 2,893 9,812 2,189 2,671 2,505 2,783 3,353 3,047 4,445	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 31,172 13,061 15,528 22,309 30,598 46,987 66,799 (*) urance, and 935,181 91,840 (*) (*) (*) (*) (*) 6,106 32,026 126,131 48,586 89,03 33,2,260 28,114 45,517 33,756 45,545	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 6736,230 607,251 799,724 827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,5558,476 (*) real estate 477,873 291,386 (*) 1,087 9,406 9,900 2,566 5,081 669 3,787 1,165 2,308 3,522	169,231 10,793 11,950 42,203 230,613 330,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,934 100,802 111,114 (7),118 (*)Continued 1157,720 35,355 (*) (*) (*) 5,342 39,505 90,253 3,798 26,902 15,164 7,689 7,689 14,702 9,516	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500 6,051 8,553 10,192 12,199 13,019	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 3,457 10,032 33,457 32,968 35,579 37,791 44,671 50,358 52,974	17,108,898 1,028,953 573,951; 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state al 13,393,399 488,316 25,383 25,926 98,178 388,667 1,502,046 258,751 573,074 736,280 892,197	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 1521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. 1972. Total. Not shown. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 (*) 1,048 3,355 10,834 2,351 2,906 2,743 3,474 3,309 4,620 4,784 4,783	74,137 7,571 (*) (*) (*) (*) (*) 6,781 13,631 2,088 1,946 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) To 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 90,223 33,415 28,711 45,953 35,190 47,576 46,040 80,720	11,027,515 845,496 (*) (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 (*) 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916 16,740 17,320 22,042 24,427 26,810 21,964 426,054 41,269 75,468	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 20,828 15,315 23,922 14,045 4,255 8,424 10,981	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Roldi 77,716 8,550 (*) 971 2,893 9,812 2,189 2,671 2,505 2,783 3,153 3,047 4,445 4,434 7,530	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 9,529 9,30 11,172 13,061 15,528 46,987 66,799 (*) urance, and ng and inve 935,181 91,840 (*) (*) (*) (*) 6,106 32,026 126,131 48,586 89,063 32,260 28,114 45,517 33,756 45,545 44,654 78,574	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate stment compa 477,873 291,386 (*) 1,087 9,406 9,900 2,566 5,081 1,165 5,081 1,165 5,081 1,165 5,081 1,165 5,081 1,165 5,081 1,165 5,081	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 67,169 74,687 67,176 67,118 (*)Continued 1157,720 35,355 (*) 5,342 39,505 90,253 3,798 26,902 15,164 7,689 14,702 9,516 14,144 14,888	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500 6,051 8,553 10,192 12,199 13,019 13,310 16,742 21,024	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 32,968 35,579 37,791 44,671 50,358 52,974 69,540 88,376	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926 48,178 388,667 1,502,046 258,736 408,669 508,751 573,074 736,280 892,197 822,106 1,206,849	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1966. 1967. 1968. 1969. 1970. 1971. 1972 ² . Total. Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1965.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 3,355 10,834 2,351 1,946 2,743 2,987 2,987 3,474 3,309 4,620 4,784 7,831 8,951	74,137 7,571 (*) (*) (*) (*) (*) (*) (*) (*) 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 (**) To 1,001,623 97,724 5,462 (*) 7,188 34,729 138,811 49,421 190,223 33,415 28,711 45,953 35,190 47,576 46,090 80,720 94,597	11,027,515 845,496 (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 347,821 274,956 353,945 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916 16,740 17,320 22,042 24,427 26,810 21,964 46,054 41,269 75,468 47,312	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 5,633 33,706 20,828 15,315 23,922 14,045 4,255 8,424 10,981	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, ins ince Holdi 77,716 8,550 (*) (*) (*) 971 2,893 9,812 2,189 2,671 2,505 2,783 3,353 3,047 4,445 4,434 7,530 8,725	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 15,528 22,309 30,598 46,987 66,799 (*) urance, and 935,181 91,840 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 2827,994 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate 477,873 291,386 (*) 1,087 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669 3,787 9,406 5,081 669	169,231 10,793 11,950 42,203 230,613 330,445 45,855 40,997 53,659 42,097 64,663 56,577 67,169 74,687 67,169 74,687 67,118Continued 1157,720 35,355 (*) (*) (*) 5,342 39,505 90,253 3,798 26,902 15,164 7,689 14,702 9,516 5,661 4,140 14,888	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500 6,051 8,553 10,192 12,199 13,019 13,310 16,742 21,024 23,751	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 115,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 10,032 34,404 132,502 23,457 10,032 34,404 132,502 23,457 10,032 34,404 132,502 23,457 10,032 34,404 132,502 23,457 10,032 34,404 132,502 23,457 10,035 35,579 37,791 50,358 52,974 69,540 88,376 69,540 88,376	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,71,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state al 13,393,399 488,316 25,383 25,926 98,178 388,667 1,502,046 258,736 408,669 508,751 573,074 408,669 508,751 573,074 408,669 508,751 573,074 408,669 508,751 573,074 408,669 508,751 573,074 408,669 508,751 573,074 408,669 508,751 573,074 408,669 508,751 573,074 408,669 508,751	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 1521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1967. 1968. 1970. Total. Not shown. 1919 and prior. 1970-2. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963.	2,645 (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 369 (*) 1,048 8,355 10,834 2,351 2,906 2,743 2,961 2,743 3,309 4,620 4,784 7,331 8,951 6,656 6,656 8,533	74,137 7,571 (*) (*) (*) (*) (*) (*) (*) (*) (*) 13,631 2,088 1,946 976 1,323 2,094 1,931 2,162 2,193 3,373 5,150 5,150 7,345 13,009 (**) Too 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 49,223 33,415 28,711 45,953 35,190 47,576 46,090 80,720 80,720 94,597 58,972 87,122	11,027,515 845,496 (*) (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 (*) 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916 16,740 17,320 22,042 24,427 26,810 21,964 426,054 41,269 75,468	36,272 (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 20,828 15,315 23,922 14,045 4,255 8,424 10,981	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Roldi 77,716 8,550 (*) 971 2,893 9,812 2,189 2,671 2,505 2,783 3,153 3,047 4,445 4,434 7,530	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 9,529 9,30 11,172 13,061 15,528 46,987 66,799 (*) urance, and ng and inve 935,181 91,840 (*) (*) (*) (*) 6,106 32,026 126,131 48,586 89,063 32,260 28,114 45,517 33,756 45,545 44,654 78,574	24,270,062 2,236,780 189,708 185,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate stment compa 477,873 291,386 (*) 1,087 9,406 9,900 2,566 5,081 1,165 5,081 1,165 5,081 1,165 5,081 1,165 5,081 1,165 5,081 1,165 5,081	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 67,169 74,687 67,176 67,118 (*)Continued 1157,720 35,355 (*) 5,342 39,505 90,253 3,798 26,902 15,164 7,689 14,702 9,516 14,144 14,888	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500 6,051 8,553 10,192 12,199 13,019 13,310 16,742 21,024	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 86,537 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 32,968 35,579 37,791 44,671 50,358 52,974 69,540 88,376	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 874,258 1,271,882 1,680,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926 48,178 388,667 1,502,046 258,736 408,669 508,751 573,074 736,280 892,197 822,106 1,206,849	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 521,642 23,660
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. Total Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59. 1960. 1961. 1962. 1963. 1964. 1965.	2,645 (*) (*) (*) (*) 2,572 5,263 528 832 376 544 839 838 883 949 1,325 2,152 3,221 4,680 (*) 85,502 9,256 9,256 9,256 10,834 2,351 2,906 2,743 2,907 3,474 2,987 3,474 2,987 3,474 4,831 8,951 8,951	74,137 7,571 (*) (*) (*) (*) 6,781 13,631 2,088 1,946 1,946 1,931 2,162 2,193 3,373 5,150 7,345 13,009 (*) 1,001,623 97,724 5,462 (*) 7,188 34,729 136,811 49,421 90,223 33,415 28,711 45,953 35,190 47,576 46,090 80,720 94,597 58,972	11,027,515 845,496 (*) (*) (*) (*) 2,375,296 2,915,577 274,434 220,624 152,121 330,635 335,935 247,821 274,956 353,945 366,603 463,770 542,824 519,019 (*) 2,715,706 387,190 426,423 (*) 374,036 334,609 409,916 16,740 17,320 22,042 24,427 26,810 21,964 26,054 41,269 75,468 47,312 115,154	36,272 (*) (*) (*) (*) 107,370 153,965 11,963 13,793 9,928 14,833 19,428 17,471 14,438 16,761 26,108 22,799 20,924 18,341 (*) Fina 257,993 79,256 56,003 (*) 80,578 43,513 131,976 5,633 33,706 20,828 15,315 23,922 14,045 4,255 8,424 10,981 161,239	18,039 795 542 2,229 11,368 22,031 3,580 3,311 4,289 2,770 4,456 4,826 6,049 7,152 9,271 13,519 21,299 30,446 (*) Finance, instance Holds 77,716 8,550 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	380,203 40,558 4,247 1,472 9,005 26,547 50,653 7,790 7,260 9,529 6,357 9,930 11,172 13,061 115,528 22,309 30,598 46,987 66,799 (*) urance, and ng and inve 935,181 91,840 (*) 6,106 32,026 126,131 48,586 89,063 32,260 28,114 45,517 33,756 45,545 44,654 78,574 93,409	24,270,062 2,236,780 189,708 189,708 189,708 189,309 614,639 3,012,410 5,295,529 617,061 608,676 736,230 607,251 799,724 983,690 964,919 1,258,562 1,615,614 2,145,193 1,558,476 (*) real estate stment compa 477,873 291,386 (*) (*) (*) 1,087 9,406 9,900 2,566 5,081 1,087 1,165 2,308 3,787 1,165 2,308 3,522 5,452 40,083 12,421 75,441	169,231 10,793 11,950 42,203 230,613 390,445 45,855 40,997 53,659 42,097 64,663 76,7169 74,687 76,934 100,802 111,114 67,118 (*)Continued 1157,720 35,355 (*) (*) (*) 5,342 39,505 90,253 3,798 26,902 15,164 7,689 14,702 9,516 5,461 14,140 14,888 13,487 88,807	32,448 1,268 1,231 4,606 15,700 47,576 7,948 9,109 11,490 13,417 16,007 16,756 18,393 21,942 29,176 33,690 30,720 40,471 1,379 258,412 22,493 895 905 3,448 11,808 34,315 5,500 6,051 8,553 10,192 12,199 13,310 16,742 23,751 23,301	2,103,093 170,615 19,931 6,281 18,317 70,585 276,295 73,135 123,594 69,453 67,014 91,571 101,686 116,465 172,819 206,628 180,166 232,201 19,800 Real e Tot 1,073,109 71,369 14,425 3,277 10,032 34,404 132,502 23,457 32,968 35,579 37,791 44,671 50,358 52,974 69,540 88,376 109,591	17,108,898 1,028,953 573,951 263,547 487,558 816,776 2,134,804 283,605 439,428 541,659 607,063 784,948 948,269 874,258 1,271,882 1,271,882 1,282 1,680,446 1,914,235 1,549,481 855,930 52,105 state a1 13,393,399 488,316 25,383 25,926 67,502,046 258,736 408,669 508,751 573,074 736,280 892,197 822,106 1,206,849 1,530,264 1,316,006 1,379,113	134,899 82,929 66,476 112,324 177,167 506,269 40,806 86,838 74,171 72,881 63,236 53,983 4,409 166,438 1273,223 405,673 1521,642 23,660

Business Returns/1971 · Partnerships

Table 3.7--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

V +6	Number	of	8usiness	Net profit	Number	of	8usiness	Net profit		
Year of organization	Partnerships	Partners	receipts	(less loss)	Partnerships	Partners	receipts	(less loss)		
	Finance	insurance, and	real estateCo	ntinued						
		Real estate-	-Continued		Services					
	Operators, e	xcept developers								
Total	208,976	876,541	10,525,625	1,083,970	172,269	508,812	19,571,373	6,403,931		
Not shown	16,863	54,166	376,120	11,938	14,075	41,696	1,134,969	435,500		
1919 and prior	684	13,354	21,358	1340	712	8,711	754,599	285,536		
1920-29	795	2,847	20,044	2,189	393	2,553	271,253	99,866		
1930-39	2,968	8,875	67,632	21,609	2,029	9,615	519,528	219,204		
1940-49	9,687	28,357	333,133	92,383	7,894	27,424	1,873,955	656,650		
1950-59	28,226	112,807	1,276,014	250,276	23,709	74,318	4,446,987	1,690,792		
1960	4,523	19,429	220,011	27,437	3,821	11,749	476,203	181,33		
1961	4,977	28,504	361,118	37,087	4,327	11,582	536,260	184,65		
1962	6,994	29,942	456,597	31,553	4,376	12,118	553,981	195,407		
1963	8,343	29,945	521,773	39,948	5,596	15,642	793,700	258,847		
1964	10,081	37,041	613,498	25,637	6,272	18,671	686,318	247,303		
1965	10,902	40,845	771,157	7,502	7,221	20,964	861,236	293,775		
1966	11,082	41,311	696.274	14,121	5,887	17,528	744,757	225,227		
1967	13,132	56,548	1,019,228	99,177	9,122	25,696	845,429	240,965		
1968,	17,449	73,100	1,168,550	261,833	12,665	34,264	1,248,626	337,926		
1969	19,122	88,643	1,228,951	1349,444	15,293	41,594	1,394,212	333,410		
1970,	18,717	93,377	902,993	1422,576	20,349	54,949	1,361,755	316,072		
1971	24,343	116,780	466,761	1467,935	28,280	76,465	1,052,533	197,653		
19722	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Loss exceeds profit.

Represents part-year returns with accounting periods ending January-June 1972.

NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Business Returns/1971 · Partnerships

Table 3.8--RECEIPTS AND NET PROFIT, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION [All figures are estimates based on samples--money amounts are in thousands of dollars]

Month accounting period ended	Number of partner- ships	Susiness receipts	Net profit (less loss)	Number of partner- ships	Susiness receipts	Net profit (less loss)	Number of partner- ships	Business receipts	Net profit (less loss)	Number of partner- ships	Business receipts	Net profit (less loss)
	All ind	ustrial divi	sions	Agriculture,	forestry,	and fishery		Mining		Contr	act constru	ction
All returns, total	958,912	96,277,784	9,146,110	121,318	7,639,041	528,570	13,414	1,292,351	869,720	53,047	8,338,018	855,788
Annual returns, total	833,724	91,241,942	9,879,649	114,947	7,368,608	644,499	11,970	1,235,268	1 498,390	42,583	7,722,641	773,447
Calendar year returns	792,902	77,041,462	7,708,042	111,668	6,622,340	590,900	11,518	1,049,528	1518,652	41,098	6,982,620	721,190
Noncalendar year returns, total	40,822	14,200,480	2,171,607	3,279	746,268	53,599	452	185,740	20,262	1,485	740,021	52,257
July 1971	2,483	788,178	98,083	213	54,665	7,325	76	40,637	10,443		24,723	906
August 1971	3,148 5,187	962,320 1,914,714	160,446 299,317	201 182	60,888 72,625	6,119 1,625	85	25,179	2,270	183	59,111 105,815	5,006 3,609
September 1971 October 1971 November 1971	3,318 2,203	786,482 503,469	153,324 59,360	1 348	61,505	2,370	144	11,071	1,850		25,109 27,611	4,370 1,829
January 1972	4,822	1,946,664	304,253	518	61,955	1,799)			183	75,338	3,992
February 1972	3,062	963,204	164,704	477 518	136,431	10,183 9,355	78	51,446	2,755	129 276	60,607 154,354	5,309 11,964
March 1972	2,690	1,716,179 848,701	253,315 139,597	211	106,763 43,819	3,456		29,437	5,918	1 32	42,383	3,123
May 1972	2,996	993,589	152,619	} 611	147,617	11,367	1 41		726	1 133	78,982	4,981
June 1972	6,437	2,776,980	386,589	,			' 41	27,970			85,988	7,168
Part-year returns, total	125,188	5,035,842	1733,539	6,371 5,057	270,433 197, 5 74	115,929	1,444	57,083 35,086	371,330 361,105	1	615,377 356,001	82,341 49,880
December 1971	94,482 14,325	3,107,995 1,065,364	98,387	702	45,144	1,450	188	15,243	15,631	1,106	141,726	
January-June 1972	16,381	862,483	128,072	612	27,715	3,710	108	6,754	14,594		117,650	21,084
		Manufacturi	ıg		tation, com				holesale and	retail trade		,
					as, and sant	tary services		Total	Τ	· · · ·	nolesale tra	
All returns, total	27,214	5,330,608	333,351	14,854	1,353,607	138,549	195,358	35,343,481	2,189,261		11,027,515	
Annual returns, total	23,522	5,064,328	336,972	12,151	1,270,011	141,274	158,399	33,272,117	2,128,157		10,535,931	1
Calendar year returns	21,854	3,791,558	247,469	11,613	1,120,893	122,144	147,968	27,961,281	1,832,431	21,410	7,923,706	
Noncalendar year returns, total	1,668	1,272,770	89,503	538	149,118	19,130	10,431	5,310,836			2,612,225	1
July 1971	123	83,415	4,414 9,031	1			692 597	377,965 323,053	15,146 15,050		241,948 213,100	
August 1971 September 1971	215 285	83,451 129,410	11,556	141	23,734	2,640	1,046	471,938			259,721	6,002
October 1971	96	86,626	3,420	11			705	268,409			101,020 82,020	
November 1971	73 231	53,652	3,521 13,434	l'.			496	193,110	1		424,086	1
January 1972	61	68,028	4,734	74	52,941	1,799	906	386,731	30,280	187	166,206	6,205
March 1972	200	161,487	15,627)	22.001	2 605	1,239	662,503			331,447 206,839	
April 1972 May 1972	59 177	45,133 75,620	4,560 6,249	63	23,901	3,685	677	320,821 316,616	20,168		141,862	
June 1972	148	288,958	12,957	260	48,542	11,006	1,857	1,057,614	42,166	457	443,976	19,110
Part-year returns, total	3,692	266,280	13,621	2,703	83,596	1 2,725	36,959	2,071,364	61,104	4,662	491,584	12,552
December 1971	2,827	125,955	1 7,836	2,230	65,510	1	26,641	1,203,288	28,173	3,154	236,420	
July-November 1971	393	73,577	2,288	267	14,497	1,252	4,813	480,019	17,211		146,110	1 .
January-June 1972	472	66,748	1,927	206	3,589	1,203	5,505	388,057	15,720	733	109,034	5,193
		esale and re adeContinu		Finance, in	nsurance, an	d real estate		Services				
		Retail trade								1		
All returns, total	166,169	24,270,062	1,648,311	353,327	17,108,898	1463,456	172,269	19,571,373	6,403,931			
Annual returns, total	133,962	22,691,138	1,599,727	317,058	16,319,147	90,041	146,403	18,729,897	6,230,355			
Calendar year returns	125,961	19,996,234	1,417,210	302,700	I		137,956	1	5,023,317			
Noncalendar year returns, total	8,001	2,694,904	182,517	14,358	1,876,721	430,783	8,447	1	1			
July 1971	489	134,766	8,804	985	69,210	16,622	294	130,888	42,296			
August 1971	422	109,305	7,356	1,254	122,483	46,503	788	300,201	77,478			
September 1971 October 1971	763 617	212,217 166,146	17,043 12,506	2,094 1,437	365,054 138,874	68,982	691	209,245	57,560			
November 1971	353	111,090	7,615	1,150	133,609	22,041	238	69,794	22,665			
January 1972	1,414	507,990	35,107	1,455	153,629		750 562	501,812 188,591				
February 1972	719 874	220,525	24,075	857 1,224	93,925							
April 1972	486	113,417	11,221	1,015	139,715	27,667	615	213,033	72,776			
May 1972	1,400	174,754 613,638	15,692 23,056	962 1,925	165,538 350,543		797 1,487					
Part-year returns, total	32,207	1,578,924	48,584	36,269	789,751	1 .	25,866					
•						1590,114	18,708	1	51,508	s		
July-November 1971	3,992	333,257	13,396	2,897	83,596	18,053	3,783	206,631	78,525	i		
December 1971. July-November 1971. January-June 1972.	23,443	966,664	24,661	28,849 2,897 4,523	581,880 83,596 124,275	1590,114 18,053	3,783	206,631	78,525	i		

Loss exceeds profit.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability.

However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Small Business Corporations

Contents

Accounting periods, 168

4A Business receipts by accounting period, 167

Basic tables

- 4.1 Income statement for selected industries, 169
- Receipts, selected deductions, and net income, by industrial division and size of business receipts, 176
- Receipts, total business deductions, depreciation, and depreciable assets, by size of depreciation and selected industries, 177
- Receipts and net income, by accounting period and industrial division, 182
- 4.5 Stockholders, business receipts, net income, and net worth, by industrial division and size of total assets, 183

Small Business Corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for "all" corporations in section 5.

The election to file as a Small Business Corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its gross receipts from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income. The company must not have been eligible to file a consolidated return, which meant, in general, that it must not have owned even indirectly 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not

Chart 4A

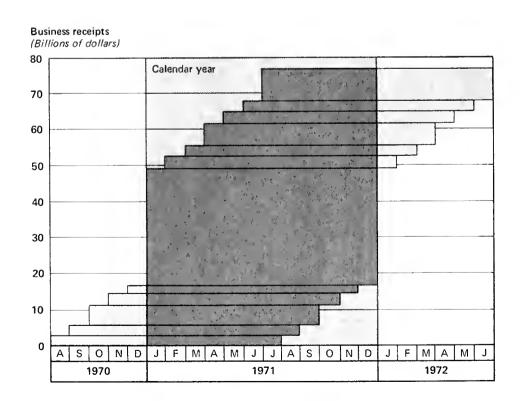
Full-year Small Business Corporation Returns

Business receipts by accounting periods

The accounting years in this report ended from July 1971 through June 1972 - but most of the receipts were attributable to calendar year 1971.







be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corporation itself paid no tax, except, in certain circumstances, a tax on long-term capital gains.

Accounting Periods

Chart 4A shows the distribution of the business receipts of full-year Small Business Corporations by accounting period. The chart is drawn as though receipts were evenly distributed throughout the accounting period; the actual timing of the receipts is not reported on tax returns.

Table 4.1-INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples—money amounts are in thousands of dollars]

		I Daned of			Mining			· · · · · ·	Manufac	turing
Item	All industries	Agriculture, forestry, and fishery	Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining	Contract construction	Totel	Food and kindred products
RETURNS WITH AND WITHOUT NET INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	262,006	12,040	2,322	119	280	1,228	695	27,556	28,606	2,213
Total receipts	79,788,892	2,332,672	631,861	4,573	164,764	243,095	219,429	10,315,985	11,739,210	2,017,128
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations. Interest on Government obligations: United States.	78,081,121 10,153 194 8,041	2,198,153 1,420 5	604,455 441 4	4,104 79 4	163,867 3 -	233,074 79 -	203,410 280 - 24	10,194,218 697 2	11,621,374 1,707 88	1,°9+,917 236 40
State and local	4,300	39	16	-	-	-	16	545	1,377 693	∠22 33
Other interest	150,646 217,542 9,828	7,697 11,427 1,022	1,793 4,093 1,993	22 - 7	140 159 4	541 1,962 1,662	1,090 1,972 320	13,393 28,289 93	15,852 16,563 4,253	2,993 3,854 31
term capital loss	b , 550	1,023	12	-	-	12	-	283	€9	25
term capital loss	232,393 398,395 669,729	42,133 6,903 62,437	5,242 3,678 10,074	- 357	40 22 502	1,475 1,187 3,094	3,727 2,469 6,121	11,310 10,626 55,597	31,430 8,525 37,279	4,073 2,705 5,943
Total deductions	77,624,000 55,575,110	2,311,472 1,591,690	604,864 351,647	7,140 2,485	157,313 109,645	239,528	200,883	8,048,815	8,354,563	1,951,631 1,605,239
Compensation of officers. Repairs. Bad debts. Rents. Taxes.	4,094,782 469,728 193,619 1,392,524 1,689,567	33,176 56,459 2,030 59,643 55,620	26,441 20,537 2,387 11,349 18,869	344 13 105 603	3,008 4,647 13 2,436 3,856	14,502 4,736 1,407 2,917 6,560	8,587 11,141 967 5,891 7,850	518,339 52,737 16,323 55,145 206,301	704,426 66,642 25,378 158,465 287,044	52,966 15,183 2,688 15,374 36,232
Interest	779,299	80,201 506	9,146	83	1,212	3,949	3,902	70,950	83,218	11,498
Contributions Amortization. Depreciation. Depletion. Advertising.	23,388 9,248 1,483,938 19,370 593,672	190 125,582 387 6,658	427 20 38,871 12,828 888	5 559 277	63 8,335 2,963 43	15 14,718 5,432 501	15,259 4,156 344	3,137 335 170,512 445 24,860	4,286 2,650 235,897 3,533 64,812	482 441 36,022 592 13,481
Pension, profit-sharing, stock bonus, annuity plans. Employee benefit programs. Net loss, noncapital assets. Other deductions.	236,664 168,935 39,827 10,854,329	2,069 1,590 3,282 242,389	1,699 2,483 2,107 105,165	1,429 1,237	266 638 20 20,168	808 390 560 54,897	625 1,455 98 28,863	37,828 25,948 2,280 783,876	48,328 49,725 4,094 1,247,551	4,902 3,381 315 152,7.5
Total receipts less total deductions	2,164,892	21,200	26,997	12,567	7,451	3,567	18,546	298,154	398,587	65,491
Net income (less deficit)	2,160,592 3,367,624 1,207,032	21,161 139,673 118,512	25,981 52,140 25,159	12,567 251 2,818	7,451 9,878 2,427	3,567 21,701 18,134	18,530 20,310 1,780	297,609 410,647 113,038	397,894 573,961 176,067	65,458 75,917 10,459
Income tex. Distributions to stockholders in cash and property except own stock.	1,788	405 42,1 <i>2</i> 1	7 20,857	-	6,266	6,663	7,928	82 141,840	50 230,429	10 31,043
RETURNS WITH NET INCOME Number of returns	162,546	t,250	1,236	1	130	656	448	17,581	14 /00	3 /65
Total receipts	64,960,752	1,670,993	513,597	2,698	124,171	194,189	192,539	8,354,738	18,409 9,875,995	1,457 1,744,194
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations. Interest on Government obligations: United States.	63,586,432 9,013 155 7,533	1,569,391 1,168 -	491,338 441 4	2,584 79 4	123,294 3 -	186,898 79 -	178,562 280 -	8,256,050 663 2	9,781,474 1,551 70 1,326	1,726,435 193 40
State and local	3,616	39	16	-	-	-	16	511	589	32
Other interest	120,689 156,288 3,433	5,887 8,4e7 323	1,550 3,408 636	22 7	140 159 4	347 1,430 553	1,041 1,819 72	10,933 22,374 93	14,163 14,271 997	2,842 3,309 81
term capital loss	5,123	992	-	-	-	-	-	116	62	25
term capital loss. Net gain, noncapital assets. Other receipts.	206,541 326,533 535,395	34,342 3,387 46,693	4,659 3,544 7,941	- 2	40 22 482	1,057 1,119 2,697	3,562 2,403 4,760	10,303 6,933 45,847	26,384 £,242 28,866	4,036 2,529 4,476
Total deductions	61,589,512 45,250,602	1,531,281	461,441 288,069	2,447 1,245	114,293 85,317	172,488	172,213 %,283	7,943,580 6,443,683	9,301,445 6,960,042	1,668,245
Compensation of officers. Repairs. Bad debts. Rents. Taxes.	3,229,358 333,896 124,157 982,284 1,268,329	60,555 35,363 1,132 41,410 36,653	20,605 14,806 1,765 9,817 15,378	59 - 1 446	2,221 2,075 13 2,076 2,653	11,439 3,897 926 2,392 5,286	e,88c 8,834 826 5,348 6,993	400,347 39,213 10,528 39,478 161,861	561,537 52,636 19,681 111,617 234,214	42,509 12,747 2,191 11,492 30,392
Interest	461,838 22,758	37,516 436	6,143 427	5	937 €3	2,377 34	2,824 330	45,209 3,046	55,876 4,236	7,604 482
Amortication. Depreciation. Depletion. Advertising.	3,883 1,004,801 15,482 436,783	65 67,233 361 5,462	29,149 9,889 674	148 277	5,270 2,963 38	11,136 2,539 323	12,595 4,110 313	187 130,124 341 18,299	556 178,568 2,959 50,451	141 29,481 692 12,010
Pension, profit-sharing, stock tonus, annuity plans. Employee benefit programs Net loss, noncapital assets	213,083 130,127 7,501 8,099,630	1,299 95 7 533 137,049	1,666 2,146 122		252 635 20	808 390 4	606 1,121 98	34,357 21,749 563	43,570 38,536 729	4,498 2,800 108
Other deductions	3,371,240	139,712	60,781 52,156	266 251	9,760 9,878	25,709 21,701	25,046 20,326	593,595 411,158	986,237 574,550	123,785 75,949
Net income	3,367,624 1,788	139,673 405	52,140	251	9,873	21,701	20,310	410,647 82	573,961 50	75,917 10
except own stock	1,252,401	37,047	20,000	-	6,266	5,870	7,9_4	130,701	228,161	30,70€

Table 4.1-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

		-			Manufacturi	ngContinued				
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood producta, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products
RETURNS WITH AND WITHOUT NET INCOME	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	2	906	3,037	1,895	969	263	4,504	1,057	100	544
Total receipts	9,272	458,683	1,758,506	890,794	498,584	163,483	1,036,069	356,781	136,333	286,216
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations. Interest on Covernment obligations:	9,142	454,967 70 -	1,753,053 227	871,378 159 4	496,292 8 1 ₀	160,3 7 9 55 -	1,027,401 144 9	351,496 173	133,640 17 -	284,460 30 7
United States	14 28	77 31	107 27	154 16	62 12	59 123	28 116	97 33	6	10 62
Other interest	14	756	1,093	1,540	371	352	1,197	416	243	174
Rents. Royalties. Net short-term capital gain reduced by net long- term capital loss.	20	1,009 56	7 55 1 2	901 30	267 31	121 30	1,252 593	694 260	144 26	270 56
Net long-term capital gain reduced by net short-	- 1		140	· ·						14
term capital loss	49	1,142 249	483 246	11,087	117 47	2,035 23	1,686 556	230 47	543 69	330 339
Other receipts. Total deductions.	8,074	326 440,666	2,503 1,712,216	4,501 848,701	1,361	305	3,082	3,335	1,645	464
Cost of sales and operations.	5,587	335,806	1,323,223	640,215	350,918	155,886 109,853	1,014,579 639,653	342,788 248,545	125,042 93,300	279,160 198,608
Compensation of officers	241 21	27,176 1,224	87,562 3,942	37,706 11,196	30,943 1,884	10,869 731	102,039 6,189	14,925 ·1,532	4,892 1,544	18,483 1,378
Bad debts. Rents	4 8	1,473 7,609	2,557 25,745	2,205 10,753	1,024 8,073	432 2,170	3,117 20,316	1,500 4,840	139 513	1,016
Taxes	1,181	11,105	44,190	22,650	13,067	3,750	28,723	5,997	2,099	4,070 7,190
Interest. Contributions.	- 20	3,776 14€	8,012 685	9,957 172	2,400 378	1,058	9k796 622	2,319 144	376 58	3,112 109
Amortization. Depreciation.	47	31 10,047	50 10,937	104 29,589	19 6,327	3,319	21.8 29,711	133	9 3,2 1 8	303 6,569
Depletion. Advertising.	152	- 1	1	1,744	-		24	6,968	106	130
Pension, profit-sharing, stock bonus, annuity plans	152	1,217 1,953	5,494 7,324	1,099 2,558	3,862 1,603	166 601	10,556 4,577	4,180 981	725 725	755 1,029
Employee benefit programs	23	1,919.	13,097	1,326	2,530	667 2.073	4,664	475	82	946
Other deductions	790	37,176	179,091	77,033	59,107	20,114	154,130	50,248	22 17,234	35,462
Total receipts less total deductions	1,198	18,017	46,290	42,093	16,444	7,597	21,490	13,993	11,291	7,056
Net income (less deficit)	1,170 1,170	17,986 21,249	46,263 54,470	42,077 48,005	16,432 23,319	7,474 8,642	21,374	13,960 21,921	11,291 11,435	6,994 12,475
Deficit	-	3,263	8,207	5,928 10	6,887	1,168	38,852	7,961	144	5,481
Distributions to stockholders in cash and property	05		20.5/5							_
except own stock	956	8,168	18,565	18,042	9,205	1,584	19,927	8,965	3,749	5,660
Number of returns	2	674	2,002	1,271	608	209	2,795	642	(*)	366
Total receipts	9,272	384,033	1,500,658	722,041	431,518	155,372	818,163	305,756	(*)	253,392
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations. Interest on Government obligations:	9,142 - -	380,488 70 -	1,501,918 206	704,638 129 4	429,586 8 12	153,909 55 -	812,896 131 6	301,435 173 -	(*) (*)	25 1,8 93 30 7
United States. State and local.	14 28	64 31	107 27	153 16	62 12	59 120	28 113	97 33	(+)	10 62
Other interest	14 20	756	1,091	1,378	355	337	781	377	(*)	167
Royalties. Net short-term capital gain reduced by net long- term capital loss.	-	1,000	712 12	728 22 7	266 26	99 30 1	926 404 5	603 65	(*) (*)	270 56
Net long-term capital gain reduced by net short- term capital loss.	49	1 000	343		110			-	-	_
Net gain, noncapital assets	- - 5	1,078	112	10,196 880	117	473 23	865 556	230 47	(*) (*)	330 109
Other receipts	8,074	305 362,753	2,130 1,452,161	3,890 674,020	1,036	266 146,610	757,824	2,696 283,802	(*) (*)	444 240,855
Cost of sales and operations	5,587	276,698	1,133,470	520,427	300,171	105,389	482,675	210,188	(*)	172,784
Compensation of officers	241	23,211	69,107 3,052	26,857 7,491	26,272 1,614	10,298 705	79,196 4,339	13,510 1,339	(*) (*)	16,542 1,133
Bad debts	4 8	1,029 5,914	2,212 18,281	2,118 6,303	910 5,616	422 1,821	2,080 14,033	1,146 3,237	(*) (*)	514 3,067
Taxes	1,181	9,003	35,089	18,348	11,314	3,513	22,039	5,015	(*)	6,642
Interest	20	2,968 146	6,438 685	6,616 171	1,937 378	851 83	6,235 574	1,715 144	(*) (*)	2,221
Amortization. Depreciation.	47	30 7,855	42 8,779	89 21,358	12 5,072	3,145	44 22,334	81 5,291	(*) (*)	5,528
Depletion. Advertising.	152	1,127	1 4,630	1,191	3,333	133	24	-	(*)	130
Pension, profit-sharing, stock bonus, annuity plans	102	1,692	6,581	2,214	1,447	601	6,288 3,775	3,058 981	(*) (*)	579 1,001
Employee benefit programs Net loss, noncapital assets.	23	1,229	9,851 72	1,060	2,238	648	3,416 59	370	(*) (*)	928
Other deductions	790	30,818	153,871	58,634	47,868	18,997	110,713	37,726	(*)	29,673
Total receipts less total deductions	1,198	21,280	54,497	48,021	23,331	8,762	60,339	21,954	(*)	12,537
Net income. Income tax Distributions to stockholders in eash and property	1,170	21,249	54,470 -	48,005	23,319	8,642	60,226 -	21,921	(*)	12,475

Table 4.1-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

(ALL LIG	area are est.		on samples-	money amounts		g—Continued	raisi			
		Π		Fabricated metal	The state of the s	g—constitue a	<u> </u>	Two was as	C-1+1.01	10 22
Item	Leather and	Stone, clay, and	Primary	products, except	Machinery, except	Electrical equipment	Motor vehicles	Transpor- tation equipment,	Scientific instruments,	Miscellaneous manufactured products, and
	leather products	glass products	metal industries	machinery and trans-	electrical	and supplies	and equipment	except	equipment,	manufacturing
	producta	products		portation			edmbment	motor vehicles	watches and clocks	not allocable
	(21)	(22)	(23)	equipment (24)	(25)	(26)	(27)	(28)	(29)	(30)
RETURNS WITH AND WITHOUT NET INCOME	462	1 202	468	2 /52	2 022	1 021	283	545	814	1.00
Number of returns. Total receipts.	217,858	1,381 432,951	189,573	2,453 1,174,532	3,932	1,031	135,911	144,305	141,711	1,745 543,1∈1
Business receipts	210,459	425,810	187,567	1,160,048	802,384	330,472	135,433	143,410	141,392	539,268
Dividends, domestic corporations	45	38 10	2 -	324	47	27	47	_		58
Interest on Covernment obligations: United States	26	182	20	181	16	42	-	-	3	71
State and local	27 348	69 945	40 677	18 1,647	1,825	2 257	125	111	180	46 582
Rents	130	1,286	557	1,002	1,825	663	15	323	56	1,419
Royalties Net short-term capital gain reduced by net long-	-		-	56		2,870	84	2	1	20
term capital loss	-	2	-	9	1	-	-	4	-	1
term capital loss Net gain, noncapital assets	3 14	2,056 521	19 9	5,372 431	1,536 1,920	30 4	16	15 238	26	598 74
Other receipts	806 210,956	2,009	682	5,442	2,798	614	191	196	47	1,024
Cost of sales and operations	152,723	409,419 287,812	177,747 125,651	1,109,902 809,587	802,481 522,357	324,431 235,641	133,977 105,196	146,201 107,773	137,350 94,519	527,276 362,357
Compensation of officers	16,909 362	28,069 5,434	14,155 2,373	71,906 5,090	91,181 4,019	22,077 1,239	3,527 530	7,959 7c1	14,243 482	46,593 1,528
Bad debtsRents	219 2,053	1,796 3,910	385 3.089	1,484 13,133	2,027 13,688	608 4.695	79 1,486	376 3,279	636 2,879	1,613 10,782
Taxes	5,881	12,329	5,209	30,345	24,657	9,503	2,513	3,618	3,209	13,59€
Interest	1,t71 105	3,830 187	1,273	7,047 363	8,840 237	1,4 1 6	1,381 33	2,128 15	489 15	2,839 286
Amortization. Depreciation.	5 2,385	15 17,026	18 5,405	119 22,349	56 27,086	632 4,955	4 1,633	118 3,361	354 1,920	20 7,023
Depletion. Advertising.	625	821 1,590	358	1 4,671	14 4,022	3,266	670	931	1,086	5,90t
Pension, profit-sharing, stock bonus, annuity plans.	1,350	1,029	1,070	8,356	3,392	1,720	869	178	851	3,260
Employee benefit programs	1,536	1,128 61	1,348 13	6,677 65	5,081 430	2,120	1,033 1	250 -	143	1,300 155
Other deductions	25,132 €,902	44,381 23,532	17,331	128,709 64,630	95,394 9,903	36,481 10,550	15,022 1,934	15,454 11,89c	16,524	70,013
Net income (less deficit)	6,875	23,463	11,786	64,612	9,893	10,558	1,934	11.896	4,361 4,361	15,835 15,839
Net income Deficit	8,688 1,813	29,313 5,850	14,050 2,264	76,856 12,244	43,340 33,447	19,239 8,691	5,09b 3,162	9,453 11,349	8,089 3,728	21,008 5,169
Income tax.	· -	- :	· -	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	3,273	10,108	9,101	43,960	15,936	7,515	519	3,539	3,497	7,117
RETURNS WITH NET INCOME										
Number of returns	380	902	350	1,530	2,492	548	(+)	240	591	1,175
Total receipts	192,280 191,000	398,197 391,606	176,041 174,691	947,895 934,068	627,169 621,717	270,451 269,335	(*) (*)	96,304	132,286	465,605
Dividends, doemstic corporations. Dividends, foreign corporations.	45	21	. 2	294	45	209,333	(+)	96,105	132,016 -	462,341 58
Interest on Covernment obligations:		7.50	-	1	_	-	-	-	-	-
United States. State and local.	2t 27	179 9	20 5	174 18	16 10	41	-	-	3 -	71 46
Other interest	348 11	836 1,245	648 382	1,386 979	1,596 1,554	214 525	(*) (*)	61 37	144 56	511 1,397
Royalties Net short-term capital gain reduced by net long-	-	23	-	55	21	22	(*)	2	1	11
term capital loss	-	2	-	ć	1	- 1	-	-	-	1
term capital loss	3 14	1,916 505	17	5,287	278	30		-	26	567
Other receipts.	806	1,855	270	418 5,209	661 1,270	257	(+) (+)	99	40	74 528
Total deductions	183,565	368,875	161,986	871,021	583,819	251,212	(*)	86,851	124,197	444.551
Cost of sales and operations	134,397 14,888	263,851 23,762	117,577 12,137	638,377 55,468	391,557 68,318	187,99€ 15,027	(+) (*)	ee,553 5,069	38,734 11,472	304,974 40,580
Repairs Bad debts	280 219	4,739 1,663	2,114 365	3,534 1,055	3,379 1,689	1,110 355	(*) (*)	354 137	443 150	1,319 1,237
Rents Taxes	1,242 5,058	3,622 10,953	2,340 4,745	8,471 24,295	8,718 17,301	2,975 8,392	(*) (*)	1,721 2,432	2,592 2,884	8,510 11,645
Interest	752 105	2,791 187	694 69	4,663	5,576	791	(*)	416	403	1,833
Amortization	3	3	18	363 6	236 30	77 6	(÷) (÷)	15 5	15 1c	28c 13
Depreciation. Depletion.	1,841	14,428 800	3,885	15,211	18,899 14	2,978	(*)	1,492	1,427	5,341
Advertising Pension, profit-sharing, stock bonus, annuity plans.	455 1,350	1,369 1,027	298 1,043	3,636 6,967	3,118 3,120	2,353	(+) (-)	427	858	4,239
Employee benefit programs. Net loss, noncapital assets.	1,508	925	1,144	5,490	2,742	1,606 1,732	(*) (*)	178 248	841 102	3,054 967
Other deductions	21,457	13 38,742	13 15,544	103,420	235 58,888	25,813	(*) (*)	7,804	14,260	1 60,552
Total receipts less total deductions	8,715	29,322	14,055	76,874	43,350	19,239	(*)	9,453	8,089	21,054
Net income. Income tax.	8,688	29,313	14,050	76,856	43,340	19,239	(+)	9,453	8,089	21,008
Distributions to stockholders in cash and property except own stock	3,273	9,367	9,101	43,773	15,650	7,515	(*)	3,539	3,497	7,077
							·		,	,

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Transpo	ortation, commun	nication, elect	ric, gas,		Wholesa	le and retail	trade	
				Electric,			Wholesal	e trade	
Item	Total	Transportation	Communication	gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
RETURNS WITH AND WITHOUT MET INCOME	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
NEIDANS WITH AND WITHOUT NEI INCOME	11,673	9,330	1,312	1,030	96,659	26,322	3,185	4,222	18,915
Total receipts	2,221,588	1,900,419	203,717	117,452	43,070,043	16,752,231	3,524,333	1,592,474	11,635,424
Business receipts	2,185,961	1,871,651	198,624	115,686	42,553,887	16,529,678	3,503,777	1,561,890	11,464,011
Dividends, domestic corporations	547 12	515 12	31	1 -	3,432 81	1,643 42	402 3	145	1,096 39
Interest on Government obligations: United States	906	604	302	_	2,373	1,004	47	171	786
State and local	157	108	49	-	857	506	81	25	400
Other interest	3,632 6,925	2,246 5,580	1,099 617	287 728	43,838	14,424 25,110	1,090 2,819	2,481 2,741	10,853 19,550
Royalties	203	203	- '	-	665	438	107	-	331
term capital loss	8	8	- '	-	1,816	629	47	-	582
Net long-term capital gain reduced by net short- term capital loss	8,838	5,964	2,278	596	37,583	17,333	864	995	15,474
Net gain, noncapital assets	2,945 11,454	2,554 10,974	363 354	28 126	17,773 335,172	5,189 156,235	385 14 ,7 11	804 23,222	4,000 118,302
Total deductions	2,148,806	1,838,407	200,363	110,036	42,112,519	16,317,916	3,467,391	1,535,777	11,314,748
Cost of sales and operations	1,310,733 141,885	1,154,104 115,906	98,321 14,243	58,308 11,737	31,767,671 1,550,611	13,051,515 571,379	2,953,843 71,457	1,122,698 90,273	8,974,974 409,649
Compensation of officers	840	633	126	81	160,807	48,252	12,792	4,496	30,964
Bed debtsRents.	4,483 70,667	2,712 62,075	1,653 5,222	118 3,370	100,119 646,183	37,421 133,787	3,246 15,123	4,494 17,68 1	29,681 100,983
Taxes	103,308	87,792	9,955	5,561	662,636	224,262	26,866	21,131	176,265
Interest. Contributions.	33,439 897	23,193 648	7,697 203	2,549 46	236, 1 25 9,473	70,988 3,848	8,603 589	9,703 495	52,682 2,764
Amortization. Depreciation.	1,063 131,265	271 102,397	652 19,523	140 9,345	2,216 407,059	290 127,330	22 23,000	63 14,912	205 89,418
Depletion	174	174	-	-	1,672	929	-	155	774
Advertising Pension. profit-sharing, stock bonus, annuity plans	11,21€ 10,€72	8,665 10,071	1,086	1,465	338,602	49,936 36,724	4,826 5,667	5,050 6,573	40,060
Employee benefit programs	8,267	7,643	363	261	48,620	19,541	4,303 954	1,893 56	13,345
Net loss, noncapital assets	1,891 318,005	1,912 260,311	78 40,739	16,955	11,141 6,102,815	2,238 1,939,476	336,100	236,104	1,367,272
Total receipts less total deductions	72,782	62,012	3,354	7,416	957,524	434,315	56,942	56,697	320,676
Net income (less deficit)	72,625 139.669	61,904 103,932	3,305 26,296	7,416 9,441	956,667 1,264,519	433,809 525,164	56,861 68,265	56,672 70,922	320,276 385,977
Deficit.	67,044	42,028	22,991	2,025	307,852	91,355	11,404	14,250	65,701
Income tax	12	12	-	-	107	40	-	-	40
except own stock	57,127	37,303	17,707	2,117	467,809	204,308	30,166	33,201	140,941
RETURNS WITH NET INCOME									
Number of returns	6,625	5,361	665	599	64,279	18,548	2,223	3,071	13,254
Total receipts	1,577,842	1,362,717	131,233	83,892	35,910,834	14,739,588	3,046,514	1,410,166	10,282,908
Business receipts Dividends, domestic corporations	1,550,724 518	1,341,543 486	126,853 31	82,328	35,483,068 3,064	14,552,299	3,029,404 402	1,384,667	10,138,228
Dividends, foreign corporations	12	12	-	-	65	42	3	_	39
United States. State and local.	873 117	571 68	302 49	-	2,322 850	982 504	47 81	156 25	779 398
Other interest.	2,890	1,870	7∈7	253	39,240	12,911	909	1,850	10,152
Rents. Royalties.	4,222	3,125	477	€ 20	60,075 413	21,219	2,657 107	2,597	15,965 96
Net short-term capital gain reduced by net long-	8	8		_	1,622	615	47	-	568
term capital loss			0.000	1		1	847	973	14,690
term capital loss	8,018 1,697	5,144 1,399	2,278 270	596 28	33,774 14,750	16,510 3,907	320	607	2,980
Other receipts	8,550	8,283	200	74,451	271,591 34,645,465	128,926 14,213,920	11,690 2,978,168	19,204	98,032 9,896,533
Total deductions	1,438,056	1,258,717	104,888	38,425	26,639,066	11,507,910	2,540,017	1,001,971	7,965,922
Compensation of officers	99,790	82,138 433	10,710	6,942 31	1,246,499 123,888	47 7, 018 40,253	61,781 10,149	72,933 4,094	342,304 26,010
Repairs	592 2,065	1,522	444	99	65,651	25,121	2,583	3,397	19,141
Rents Taxes.	52,546 6n,802	48,083 56,567	2,501	1,962 3,869	469,032 522,640	103,685 190,487	12,472 21,960	13,354 18,017	77,859 150,510
Interest	15,743	12,842	1,023	1,878	165,039	53,179	7,101	6,566	39,512
Contributions	874 227	625 96	203 8	123	9,186	3,772 198	529 22	491 37	2,752 139
Depreciation. Depletion.	78,177 174	62,024	9,088	7,065	304,368 1,617	103,950 904	19,571	10,881	73,498 774
Advertising,	6,580	5,726	451	403	259,854	40,641	4,303	4,537	31,801
Pension, profit-sharing, stock bonus, annuity plans Employee benefit programs	9,454 5,059		502 256	99 247	62,490 40,180	34,780 16,856	5,572 3,943	6,073 1,749	23,135 11,164
Net loss, noncapital assets. Other deductions.	335 198,365	334 165,121	20,033	13,211	2,781 4,731,728	713 1,614,453	147 288,018	21 194,968	1,131,467
Total receipts less total deductions	139,786	104,000	26,345	9,441	1,265,369	525,668	68,346	70,947	386,375
Net income,	139,669	103,932	26,296	9,441	1,264,519	525,164	68,265	70,922	385,977
Income tax	12	12	-	_	107	40	-	_	40
except own stock	56,657	36,833	17,707	2,117	458,311	200,243	30,166	32,315	137,762

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

thi in	, are esti	mates based	on samples			ail trade—Co				
					Retail trade					
Item	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Wholesale and retail trade not allocatle
RETURNS WITH AND WITHOUT NET INCOME	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Mumber of returns	19,725	6,048	3,573	5,450	10,635	6,805	6,952	13,165	17,03?	612
Total receipts	25,897,459	2,667,552	853,842	3,602,269	8,732,096	1,390,388	1,871,972	2,781,378	3,991,962	420,353
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations. Interest on Covernment obligations:	25,605,890 1,766 39	2,624,921 358 2	841,085 83 1	3,584,121 275 5	8,648,726 237 3	1,375,607 215 12	1,838,014 191 -	2,744,089 118	3,949,327 289 16	418,319 23
United States State and local	1,3c9 351	371 23	113 42	189 9	72 39	27 68	143 29	187 53	267 28	
Other interest. Rents. Royalties	29,211 47,182 227	6,763 5,464 24	916 1,144	1,203 2,692 35	6,894 21,275	1,721 1,330	4,793 2,786	1,380 5,769 168	5,541 6,722	203 274
Net short-term capital gain reduced by net long- term capital loss	1,138	473	_	2	67	113	43	236	204	49
Net long-term capital gain reduced by net short- term capital loss	20,001	1,964	1,888	1,657	2,835	1,247	3,687	3,072	3,651	249
Net gain, noncapital assets	12,480 177,805	1,607 25,582	342 8,228	835 11,246	2,538 49,410	29 16,019	297 21,989	2,961 23,345	3,871 21,986	104 1,132
Total deductions	25,385,524	2,582,514	818,990	3,561.755	8,€17,211	1,361,857	1,821,115	2,727,243	3,894,839	409,079
Cost of sales and operations	18,402,069 963,656	1,958,349 103,088	534,474 40,064	2,837,585 \$0,550	7,204,086	838,222 91,305	1,179,238 113,546	1,186,146 136,884	2,663,969 229,583	314,087 15,576
Repairs Bad debts	110,929	8,363	4,245	12,985	21,281	4,666	6,236	34,316	18,837	1,626
Rents	61,751 507,302	12,770 23,279	5,887 21,796	1,261 47,452	15,746 77,778	3,173 59,311	10,487 46,786	2,736 138,223	9,691 92,677	947 5,094
Taxes Interest	430,996	42,360	16,918	41,924	85,765	30,846	33,624	103,328	76,231	7,378
Contributions	163,689 5,554	18,916 735	5,544 322	9,217 450	62,972	6,867 630	11,642 640	27,735 446	20,795 1,220	1,448 71
Amortization	1,922 275,777	95 25,040	37 13,547	225 27,153	163 51,199	96 15,319	350 16,346	636 75,372	320 51,801	3,952
Depletion. Advertising.	667 286,568	20,773	12,925	8 39,413	299 66,499	18 25,079	41,244	84 39,336	254	76 2,098
Pension, profit-sharing, stock bonus, annuity plans.	29,422	3,623	1,382	1.796	5,864	3.813	3,679	2,489	41,299 6,776	£23
Employee benefit programs	28,580 8,900	2,750 275	655 158	4,786 871	5,c28 135	1,891	2,617	5,726 5,831	4,527	499
Other deductions	4,107,742	362,094	161,03€	456,079	850,049	280,526	354,591	967,954	1,446 675,413	55,597
Total receipts less total deductions	511,935	85,039	34,852	40,514	114,885	34,531	50,857	54,135	97,123	11,274
Net income (less deficit)	511,584 727,260 215,676	85,015 96,559 11,544	34,810 39,594 4,784	40,505 58,343 17,838	114,846 148,766 33,920	34,463 54,859 20,396	50,828 65,858 15,030	54,082 120,782 66,700	97,035 142,499 45,464	11,274 12,095 821
Income tax Distributions to stockholders in cash and property	67	-	16	5	18	-	-	28	_	-
except own stock	258,963	26,117	17,283	20,320	43,932	17,136	22,371	64,554	47,250	4,538
Number of returns	45,192	4.486	2,527	3,577	6,872	4,616	4,515	7,116	11,483	539
Total receipts	20,775,127	2,353,833	727,937	2,726,901	7,228,188	1,171,882	1,484,70€	1,873,534	3,208,146	396,119
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations. Interest on Government obligations:	20,536,661 1,580 23	2,316,58e 357 2	718,176 83 1	2,712,356 270 5	7,159,943 214 3	1,153,894 131 12	1,455,382 182	1,847,873 107	3,172,451 236 -	394,108 14
United States	1,340 346	371 23	113 42	189 9	72 39	27 68	143 29	158 52	267 84	-
Other interest	26,132 38,582	6,282 4,786	798 1,080	1,123 2,295	5,541 17,318	1,653 1,204	4,512 2,046	1,210 5,140	5,013 4,713	197 274
Royalties Net short-term capital gain reduced by net long-	210	. 24	-	35	-	-	-	151	-	-
term capital loss. Net long-term capital gain reduced by net short- term capital loss.	961 17,018	1,486	1,755	1.580	67 2,174	1,229	3,612	63 2,281	201	46 246
Net gain, noncapital assets	10,739 141,535	1,308 22,136	125 5,764	634 8,403	1,708 41,109	12 13,539	284 18,473	2,875 13,624	3,793 18,487	104 1,130
Total deductions	20,047,521	2,257,251	688,301	2,668,549	7,079,383	1,11t,955	1,418,819	1,752,700	3,065,563	384,024
Cost of sales and operations	14,839,601	1,724,464	464,224	2,137,122	5,981,597	696,193	925,168	798,295	2,112,538	291,555
Compensation of officers	754,299 82,028	88,509 7,193	33,692 3,425	58,982 9,813	132,452 16,877	74,879 3,975	88,668 4,828	87,560 21,526	189,557 14,291	15,182
Bad debts	39,585 360,553	9,280 19,400	1,376 17,772	718 33,774	11,912 58,582	1,223 46,661	7,028 35,377	1,255 81,829	6,793 67,158	945 4,794
Taxes	325,022	36,303	14,0t4	32,445	67,181	24,568	26,251	62,783	61,427	7,131
Interest	110,473 5,343	14,609 724	4,435 320	5,954 443	46,830 970	4,347 622	7,862	13,045 436	13,391 1,194	1,387 71
Amortization. Depreciation.	1,247	72	28	160	117	46	317	260	247	1
Depletion	19∈,545 637	21,256	11,558	19,593 8	38,588 298	12,150 18	12,658	43,497 62	37 ,1 45 247	3,873 76
Advertising.	217,132	18,706	9,728	29,831	50,686	20,168	32,489	25,244	30,280	2,081
Pension, profit-sharing, stock bonus, annuity plans. Employee benefit programs	27,087 22,825	3,444 2,671	1,093 517	1,639 3,156	5,657 4,977	3,787 1,449	3,143 2,169	2,121 3,999	6,203 3,887	623 499
Net loss, noncapital assets Other deductions	2,065 3,063,079	57 310,559	150 125,919	788 334,118	41 662,518	11 226,858	49 272,183	668 610,020	301 520,904	3 54,196
Total receipts less total deductions	727,606	96,582	39,636	58,352	148,805	54,927	65,887	120,834	142,583	12,095
Net income	727,260	96,559	39,594	58,343	148,766	54,859	65,858	120,782	142,499	12,095
Income tax	67	-	16	5	18	-	-	28	-	-
except own stock	253,530	25,899	16,727	19,437	43,130	17,136	21,937	62,801	46,463	4,538

Table 4.1-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

			Finance, ins	surance, and rea	al estate		
Item	Total	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance agents, brokers, and service	Real estate
RETURNS WITH AND WITHOUT NET INCOME	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of returns	30,011	276	1,520	641	2,164	6,890	18,464
Total receipts	1,938,809	21,363	54,136	56,082	50,328	585,442	1,163,309
Business receipts. Dividends, domestic corporations. Dividends, Toreign corporations. Toterest on Government obligations;	1,395,524 940 2	19,173 19 -	35,900 1 21 -	31,064 40 1	8,322 255	554,438 464 -	728,816 111 1
United States. State and local.	1,057 586	1	44	120 53	127 22	230 71	516 234
Other interest. Rents Boyalties.	42,734 32,070 221	82 -	4,685 190	1,026 22 -	5,853 147 86	3,348 895	27,665 30,815 135
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss Net gain, noncapital assets Other receipts.	2,243 60,751 331,768 70,913	1,842 191 55	7,719 2,341 3,236	82 23,075 599	29,018 1,992 4,506	560 479 134 14,823	1,683 21,607 304,035 47,691
Total deductions	1,707,430	14,351	48,123	50,289	24,312	509,375	1,054,024
Cost of sales and operations. Compensation of officers. Repairs. Pad debts. Rents. Taxes.	275,473 295,540 12,077 12,308 44,101 70,175	3,936 120 201 981 660	1,772 9,750 54 3,093 1,134 1,383	11,790 256 90 1,936 1,680	1,406 3,009 207 250 385 3,550	110,681 135,261 1,627 6,383 12,901 13,757	159,269 130,059 9,801 2,291 26,625 48,991
Interest.	106,794 1,851	76 3	4,203 11	1,096 32	3,192 27	3,264 927	94,962 849
Amortization. Depreciation. Lepletion.	559 43,202 123	125	1,068	57 744 -	11 584 15	9,354 45	344 31,290 63
Advertising	47,426	139	2,585	1,027	195	6,086 4,954	37,358
Pension, profit-sharing, stock bonus, annuity plans. Employee benefit programs let loss, noncapital assets. Other deductions.	10,535 5,816 6,126 775,374	73 8,037	140 25 211 22,690	894 141 873 29,673	26 - 10,774	3,212 88 200,694	4,427 2,314 4,954 500,427
Total receipts less total deductions	231,329	7,012	6,013	5,793	26,016	76,067	109,285
Net income (less deficit)	230,743	7,011	6,013	5,740	25,994	75,996	109,051
Net income. Deficit.	33€,149 105,40€	7,011	14,853 8,840	8,943 3,203	34,26 1 8,267	79,540 3,544	190,370 81,319
Income tax Pistributions to stockholders in cash and property except own stock	814 139,662	2,880	99 6,950	5 ,293	664 22,401	34,924	51 66,569
RETURNS WITH NET INCOME	10.445	0.00	1 100	27.5	7 200	5 222	10.27
Number of returns	18,665	276 21,363	1,103 47,390	315 48,336	1,268 45,073	5,280 526,257	10,367 995,994
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations.	1,233,690 792 2	19,173	31,328	25,369 38 1	4,450 117	505,614 464	643,605 108 1
Interest on Government obligations: United States. State and local.	898 137	1	44	120 10	94 22	223 71	398 33
Other interest	35,649	82	3,461	945	5,249 95	3,173 894	22,715
RentsRoyalties	20,424 196	-	130	22	61	-	19,282 135
Net short-term capital gain reduced by net long-term capital loss Net long-term capital gain reduced by net short-term capital loss	1,590 59,021	1,842	7,707	82	28,851	560 434	1,330 20,101
Net gain, noncapital assets	276,160 59,781	191 55	2,049 2,650	21,156 593	1,908 4,226	14,735	250,767 37,5 1 9
Total deductions	1,352,354	14,351	32,537	39,383	10,790	446,646	805,591
Cost of sales and operations Compensation of officers.	257,320 243,081	3,936	888 6,727	9,348	115 2,227	106,095 110,428	149,656 109,595
Repairs	8,230	120 201	25 611	245 35	185	1,565 5,399	6,078 1,183
Pad debts. Rents. Taxes.	7,439 35,025 51,869	981 660	501 1,018	1,6 1 9 1,464	314 2,752	10,960 12,334	20,480 33,503
Interest Contributions	59,229 1,824	76 3	2,885 11	811, 32	989 27	2,936 925	51,532 824
Amortization. Depreciation.	298 28,719	125	3 885	51 589	6 397	123 7,521	113 19,166
Depletion	95 36,994	139	893	959	15 175	45	35 29,429
Advertising Pension, profit-sharing, stock bonus, annuity plans	9,977	-	140	866	3	4,736	4,232
Employee benefit programs Net loss, noncapital assets.	4,772 845	73	21 34	88 310	1	2,770	1,814 413
Other leductions	606,637	8,037	17,835	22,966	3,574	175,355	377,538
Total precipts less total deductions	336,286	7,012	14,853	8,953 8,943	34,283 34,261	79,611	190,403 190,370
Net income. Income tax. Distributions to stockholders in cash and property except own stock	336,149 814 138,716	7,011 - 2,880	14,853 99 6,950	5,293	664 22,386	34,521	51 66,041

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Train									
Property Property					Services				1
Exercise 1.5	Item	Total	and other lodging			services and miscellaneous repair	and recreation		business not
Exemple March Ma		(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Designation	RETURNS WITH AND WITHOUT NET INCOME								
Ballest rectipes 1,200 1,26,100 1,26	Number of returns	51,548	4,897	8,542	14,836	6,819	6,443	10,012	1,649
District of the properties 90	Total receipts	7,486,798	1,328,987	857,978	1,680,371	953,226	909,125	1,757,111	51,926
District Classes	Dividends, domestic corporations								
Best Section	United States					-			24
Separation	Other interest	21,327					2,451	1,550	380
Bis disort-term empletad gain reduced by met Jonate-term completal locals 1,040	Rents			8,396		5,227			
Bet 100g - term comptical gain reduced by cert hereit-show explicial 100g	Net short-term capital rain reduced by net long-term capital loss			150		28			
## Characteristics	Met long-term capital gain reduced by get short-term capital loss	35,020	15,512	5,080		2,352	5,257	2,009	8€
Total deductions	Net gain, noncapital assets								
Control of sales and operations			1						
Department of officers 70,700 28,803 9,364 202,70 70,000 70,000 20,000 70,000 20,000 70,000 20,0						1			
Page 12 12 13 13 13 13 13 13	Compensation of officers.								
Besta	Repairs	98,702	34,811	12,434	8,715	9,751	19,624	13,367	927
Theorem	Bad debts		7,419						
Interest. 197,122 79,109 11,670 12,01 11,671 19,41 21,000 2,24 Contribution. 2,709 312 460 77,109 511 60 51 60 60 60 Ameritation. 2,709 312 460 77,109 511 60 60 60 Ameritation. 2,709 10,509 77,109 77,109 77,109 77,109 77,109 Ameritation. 197,100 77,1	Taxes								
Contributions	Interest		1	10,850		11,871			
Perpendiation	Contributions	2,789	312	480	722	169	451	655	22
Depletion	Amortization								
Pension Profit - Company P	Depletion		23			-			
Employee benefit programs		98,786	24,603	12,772	19,503	11,027	23,326	7,555	424
Net loose, nonespital seasets	Pension, profit-sharing, stock bonus, annuity plans								
Cheer defactions	Employee benefit programs					2,954			113
Net fincome (less dericit)	Other deductions								17,772
Net fincome (less dericit)	Total receipts less total deductions	163,820	110,229	35,431	10,247	33,633	15,079	73,659	¹ 5,501
Net income.		162,413		35,428	15.946	33,633	14.060	73.644	15,501
Descriptions to stockholders in each and property except own stock. 192,400 43,346 17,275 38,253 15,099 33,118 45,309 1,976	Net income	446,209	75,044	52,347	89,283	48,406	69,608	111,521	4,657
RETURNS WITH NET INCIME 192,400 43,346 17,275 38,253 15,099 33,118 45,309 1,976			85,342	16,919	73,337	14,773	55,548		10,158
Number of returns			43,346	17,275	38,253	15,099	33,118		1,976
Total receipts		28 967	2 418	4 736	7 404	4 536	3 154	5 719	53n
Business receipts				ŕ			1 '		
Mytidends foreign corporations 788 129 165 153 65 117 159 28 28 29 29 29 28 29 29			-					, ,	1
United States	Dividends, domestic corporations								
Other interest.	United States					-			18
Rents. 22,949 3,104 7,790 878 1,487 5,371 4,319 98 Royalties in reduced by net long-term capital loss 572 - - - 88 - 434 - - Net iong-term capital gain reduced by net short-term capital loss 29,999 13,948 4,76 2,03 2,143 4,210 1,977 41 Net long-term capital gain reduced by net short-term capital loss 29,999 13,948 4,76 2,03 2,243 4,210 1,977 42 203 Other recepits. 64,008 12,999 2,409 5,453 3,213 21,00 18,928 2,109 Cost of sales and operations. 29,49,192 267,209 303,218 715,842 419,883 29,803 673,237 6,700 Compensation of officers. 59,497 25,618 60,903 140,904 65,359 60,800 241,323 1,972 25,618 60,903 140,904 65,359 60,800 241,323 1,948 1,772 25,618				-		-			-
Not short-term capital gain reduced by net long-term capital loss 377 38 120 95 28 71 25 56 Net long-term capital gain reduced by net short-term capital loss 29,999 13,948 4,376 2,38 2,363 4,210 1,977 41 Net gain, noncapital assets. 13,612 2,372 456 2,061 4,819 37,100 18,928 2,109 Other receipts 4,897,254 599,271 553,776 1,167,933 692,792 562,622 1,320,900 18,636 Cost of sales and operations 2,649,192 267,209 303,218 715,342 419,883 296,903 241,393 1,967 Repairs 59,977 25,618 60,903 140,904 65,359 60,800 241,393 1,967 Repairs 59,977 25,618 60,903 140,904 65,359 60,800 241,393 1,967 Repairs 59,977 25,686 29,536 30,883 34,552 58,663 642 Repairs 59,827 43,597 25,686 29,536 30,883 34,552 58,663 642 Repairs 76,885 29,329 5,320 6,000 7,728 9,478 18,024 198 Contributions 76,885 29,329 5,320 6,000 7,728 9,478 18,024 198 Contributions 1,062 212 203 177 233 43,464 45,079 725 Repairs 187,650 45,599 23,085 22,022 38,499 27,245 30,950 813 Represision 1,062 212 203 177 233 43,464 45,079 725 Repairs 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 177 233 43,49 27,245 30,950 813 Represision 1,062 212 203 213,40 223 23,40 223 23,40 23,40 23,40 23,40 23,40 23,40 23,40 23,40 23,40 23,	Other interest			1,185					
Net short-term capital gain reduced by net long_term capital loss.	Royalties		- 1,104	7,790		1,487		9,219	98
Net gain, noncepital assets. 13,c12 2,372 456 2,0c1 4,319 3,179 725 203 2040 2040 5,453 3,213 21,000 18,928 2,109 2,409 5,453 3,213 21,000 18,928 2,109 2,409 2,409 5,453 3,213 21,000 18,928 2,109 2,409 2,409 5,453 3,213 21,000 18,928 2,109 2,409 2,409 2,409 3,455 3,213 2,400 18,928 2,109 2,409 2,409 2,409 3,455 3,213 2,400 18,928 2,109 2,409 2,409 3,455 3,213 2,400 2,409 2,409 3,200 2,400 2,	Net short-term capital gain reduced by net long-term capital loss	377			95		71		
Other receipts. c4,008 12,999 2,409 5,453 3,213 1,000 18,928 2,109 Total deductions. 4,897,254 599,271 553,776 1,167,933 692,792 562,622 1,320,900 18,928 2,109 Cost of sales and operations. 2,649,192 267,209 303,218 715,842 419,883 269,803 679,237 6,700 Compensation of officers. 594,977 25,618 60,903 140,904 65,359 60,800 241,933 1,967 Repairs. 63,938 19,953 8,236 5,203 7,653 13,546 9,347 230 Bad debts. 15,454 1,729 3,138 1,315 1,793 5,186 29,536 30,883 34,552 58,463 642 Taxes. 178,187 36,762 21,257 30,477 20,151 24,461 49,079 725 Interest. 75,885 29,329 5,320 6,00 7,723 9,478 13,024 198 <	Net gain, noncapital assets								
Cost of sales and operations. 2,649,192 267,209 303,218 71,842 419,883 269,803 673,237 6,700 Compensation of officers. 594,977 25,618 c0,903 140,904 65,359 c0,803 19,933 1,967 Repairs. 63,938 19,953 8,236 5,203 7,553 13,546 9,347 242 Bad debts. 15,454 1,729 3,138 1,315 1,791 5,625 1,856 442 Fensts. 222,717 43,597 25,686 29,536 30,883 34,552 58,633 642 Taxes. 178,187 36,762 21,257 30,477 20,151 24,461 45,079 725 Interest. 75,885 29,329 5,320 0,000 7,723 9,478 13,024 198 Contributions. 2,707 307 461 701 1c8 451 c19 22 Amortization. 1,062 212 203 177 233	Other receipts								
Compensation of officers 594,977 25,618 c0,903 140,904 65,359 c0,800 241,393 1,967 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 241,	Total deductions	4,897,254	599,271	553,776	1,167,933	692,792	562,622	1,320,960	18,636
Compensation of officers 594,977 25,618 c0,903 140,904 65,359 c0,800 241,393 1,967 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 230 241,297 230 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230,477 20,151 24,461 45,079 725 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230 241,297 230,297 2	Cost of sales and operations								
Bad debts 15,494 1,729 3,138 1,315 1,791 5,025 1,850 442 Rents 222,717 43,997 25,686 29,536 30,883 34,552 58,463 642 Taxes 178,187 36,762 21,257 30,477 20,151 24,461 45,079 725 Interest 75,885 29,329 5,320 0,000 7,728 9,478 13,024 198 Contributions 2,707 307 461 701 168 451 e19 22 Amortization 1,062 212 203 177 233 43 1"4 38 Depreciation 187,650 45,559 23,085 22,702 38,449 27,245 30,550 813 Depletion 4 16 1 1 1 1 2 4 1 2 4 1 2 4 4 1 2 4 4 1 2 <t< td=""><td>Compensation of officers</td><td></td><td></td><td></td><td>140,904</td><td>65,359</td><td></td><td>241,393</td><td></td></t<>	Compensation of officers				140,904	65,359		241,393	
Rents 222,777 43,597 25,686 29,536 30,883 34,552 58,663 642 Taxes 178,187 36,762 21,257 30,477 20,151 24,461 45,079 725 Interest 75,885 29,329 5,320 0,00 7,728 9,478 13,024 198 Contributions 2,707 307 461 701 1c8 451 cl9 22 Amortization 1,062 212 203 177 233 43 1°4 38 Depreciation 187,650 45,559 23,085 22,702 38,449 27,245 30,550 813 Depletion 4 1c 1c 2 2 27,02 38,449 27,245 30,550 813 Depletion 4 1c 1c 1c 2 2 2 27,02 38,449 27,245 30,550 813 Depletion 4 1c 1c 1c			1,729	3.138	1.315	1.791		1.850	
Interest.		222,717	43,597	25,686	29,536	30,883	34,552	58,463	642
Contributions						1			1
Amortization. 1,062 212 203 177 223 43 144 38 Depreciation. 187,650 45,559 23,085 22,762 38,449 27,245 30,550 813 Depletion. 4c 1c 1c - 8 c - 8 Advertising. 58,220 13,517 10,088 9,224 8,596 12,e87 4,108 249 Fension, profit-sharing, stock tonus, annuity plans 50,270 1,097 2,455 8,031 2,033 5,259 30,795 - Employee benefit programs. 1c,624 1,361 1,835 4,507 2,301 1,272 5,348 104 let loss, noncapital assets. 1,593 209 67 49 9.7 213 88 - 0 Other deductions. 778,732 112,796 87,824 192,533 8c,597 97,179 201,753 6,506 Total receipts less total deductions. 447,566 75,065 52,348 89,584 48,406 70,627 111,536 4,657 Net income. 446,209 75,044 52,347 89,283 48,406 69,088 111,521 4,657 Income tax. 263		75,885			U,00U				
Depreciation	Amortization	1,062	212			233			
Advertising. 58,220 13,517 10,088 9,224 8,596 12,687 4,108 249 Pension, profit-sharing, stock tonus, annuity plans. 50,270 1,097 2,455 8,031 2,033 5,259 30,795 - Employee benefit programs. 10,624 1,361 1,835 4,507 2,301 1,272 5,348 104 Ret loss, noncapital assets. 1,593 209 67 49 9.0 213 88 597 Other deductions. 778,732 112,796 87,824 192,533 86,597 97,179 201,753 6,506 Total receipts less total deductions. 447,566 75,065 52,348 89,584 48,406 70,627 111,536 4,657 Net income. 446,209 75,044 52,347 89,283 48,406 69,088 111,521 4,657 Income tax. 311 - 4 44 - 263		137,650		23,085				30,550	813
Pension, profit-sharing, stock tonus, annuity plans. 50,270 1,097 2,455 8,031 2,033 5,259 30,795 1- Employee benefit programs. 10,624 1,361 1,835 4,507 2,301 1,272 5,348 104 Ret loss, noncapital assets. 01,593 209 67 4,997 213 38 104 Cher deductions. 778,732 112,796 87,824 192,583 86,597 97,179 201,753 6,506 Total receipts less total deductions. 447,566 75,065 52,348 89,584 48,406 70,627 111,536 4,657 Ret income. 446,209 75,044 52,347 89,283 48,406 69,008 111,521 4,657 Income tax. 311 - 44 44				10 088		8 596		4 108	249
Employee benefit programs.	_		1				l I		- 1
Net loss, noncapital assets. 1,593 209 67 49 9c7 213 38 9c7 3c7	Employee benefit programs	16,624	1,361	1,835		2,301	1,272	5,348	104
Total receipts less total deductions. 447,566 75,065 52,348 89,584 48,406 70,627 111,536 4,657 Net income. 446,209 75,044 52,347 89,283 48,406 69,608 111,521 4,657 Income tax. 311 - 4 44 - 263		1,593	209	67	49	967	213	86	- 500
Net income			1	1	i i	1			1
Income tax	The state of the s								
			75,044	>2,347			69,608		4,657
			28,779	10,740	37,626	14,600	31,698		1,948

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

*Negative amount.

*NOTE: Estimates are rounded and may not add to totals.

*Insurance carriers' is not shown separately because of high sampling variability; however, the data are included in the appropriate totals.

*See text for explanatory statements and a description of the "Sample Tesign and Limitations."

Table 4.2 - RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS [All figures are estimates based on samples—money amounts are in thousands of dollars]

	<u> </u>	Recei		Cost of		Net income	re In thousan	Recei		Cost of		Net income
Industrial division, size of business receipts	Number of returns	Total	Business	sales and operations	Deprecia- tion	(less deficit)	Number of returns	Total	Business	sales and operations	Deprecia- tion	(lesa deficit)
		L	L	al divisions				Agricu	lture, fores	_	hery	L
Total	262,066	79,788,892	78,081,121	55,575,110	1,483,938	2,160,592	12,040	2,332,672	2,198,153	1,591,690	125,582	21,161
Under \$5,000	29,280	115,507	26,924	18,581	16,866	1147,522	1,837	11,448	3,056	4,012	2,663	117,534
\$5,000 under \$10,000 \$10,000 under \$25,000	8,789 21,095	69,929 388,794	53,350 330,210	28,309 145,722	9,062 32,506	124,873 146,626	679 1,360	6,982 27,991	5,062 22,662	3,087 13,253	1,407 6,705	¹ 1,795 ¹ 9,587
\$25,000 under \$50,000 \$50,000 under \$100,000	28,443 39,637	1,085,472	993,611 2,801,572	449,625 1,352,159	59,014 119,121	¹ 21,563 60,055	1,686 1,895	73,141 157,963	63,644 137,406	34,700 81,848	9,659 20,751	¹ 2,783 ¹ 6,390
\$100,000 under \$200,000	47,902	7,076,418	6,333,522	3,809,739	216,593	231,873	2,246	353,530	319,088	190,099	28,648	10,728
\$200,000 under \$500,000 \$500,000 under \$1,000,000	49,987 21,200	16,131,661	15,780,999 14,679,333	10,129,928	364,560 248,305	556,772 458,307	1,537 499	510,635 373,985	490,635 359,299	314,857 279,313	28,576 11,152	9,053 17,933
\$1,000,000 under \$5,000,000 \$5,000,000 or more	14,650 1,083	27,299,025 9,758,198	26,949,275 9,632,325	20,966,774 8,163,193	334,302 83,609	838,605 255,064	272 29	550,277 266,720	53+,051 258,250	429,782 240,739	14,210	15 ,3 47 6 ,1 89
ψ3,000,000 01 more		1 , ,	1	ning					Contract co			<u> </u>
Total	2,302	631,861	604,455	351,647	38,871	26,981	27 , 556	10,315,985	10,194,218	8,048,815	170,512	297,609
Under \$5,000	542	379	18	1	436	¹ 11,100	2,375	9,894	1,819	1,537	671	¹ 7,756
\$5,000 under \$10,000 \$10,000 under \$25,000	D .	10.5%	/ 0 003	22 004		12.20	594 1,557	4,771 29,041	4,666 29,004	2,239 16,887	515 918	¹ 964 11,013
\$25,000 under \$50,000 \$50,000 under \$100,000	1}	42,515	40,001	21,976	3,239	¹ 3,26 1	2,701 4,023	104,040 303,370	97,929 297,806	58,769 184,495	3,724 7,618	775 4 ,1 60
\$100,000 under \$200,000	742	223,362	212,052	107,670	14,820	12,105	5,503	792,350	782,654	544,313	18,530	18,050
\$200,000 under \$500,000 \$500,000 under \$1,000,000	217	294,024	286,070	177,995	16,985	24,015	5,769 2,765	1,905,586 1,966,743	1,889,490 1,949,337	1,419,110 1,530,609	39,2 1 7 31,397	48,460 71,626
\$1,000,000 under \$5,000,000 \$5,000,000 or more		71,581	66,314	44,005	3,391	5,222	2,269	5,200,190	5,141,513	4,290,856	67,922	164,271
		1	Manufa	eturing			Transporta	tion, commun	ication, ele	etric, gas,	and sanitary	services
Total	28,606	11,739,210	11,621,374	8,354,563	235,897	397,894	11,673	2,221,588	2,185,961	1,310,733	131,265	72,625
Under \$5,000	1,873	7,007	1,824	2,013	1,026	111,433	1,228	3,616	2,712	2,010	2,374	14,435
\$5,000 under \$10,000 \$10,000 under \$25,000	549 1,767	4,166 32,610	4,066 31,769	3,954 18,359	996 2,226	15,483 113,930	514 1,635	5,961 32,187	3,924 30,333	2,613 11,730	1,951 3,608	13,405 705
\$25,000 under \$50,000	2,478 3,711	89,293 291,558	87,320 283,824	48,208 160,179	4,837 9,519	1a,779 3,045	1,484 2,0 1 4	57,472 152,508	56,423 151,400	23,492 66,413	5,225 11,998	13,940 3,451
\$100,000 under \$200,000	5,403	796,969	~88,039	500,128	24,413	6,705	1,802	249,073	244,391	121,579	19,510	4,001
\$200,000 under \$500,000 \$500,000 under \$1,000,000	6,956 3,242	2,258,700	2,238,744	1,527,743 1,594,424	54,191 47,537	50,887 77,418	2,095	671,237 851,190	658,026 842,434	393,446 545,832	40,549	32,235 28,184
\$1,000,000 under \$5,000,000 \$5,000,000 or more		6,004,597	5,948,936	4,499,555	91,152	300,464	20	198,344	196,318	143,618	6,040	15,829
				.l	,	Wholesale and	i retail trad	le				
	<u> </u>	T	To	tal	т	1		1	Wholesa	le trade		
Total	96,659	43,070,043	42,553,887	31,767,671	407,059	956,667	26,322	16,752,231	16,529,678	13,051,515	127,330 496	433,809
Under \$5,000\$5,000 under \$10,000	3,911 1,310	24,083 10,577	5,358 10,385	3,836 6,493	1,738 913	112,496 15,956	1,638 437	16,671 3,413	2,090 3,4 1 3	1,332 1,932	295	14,688 1857
\$10,000 under \$25,000 \$25,000 under \$50,000	4,320 8,330	81,855 320,624	75,310 309,278	41,786 161,101	5,074 9, 1 82	115,628 122,383	1,504	30,334 74,541	25,858 67,466	12,921 27,893	1,048 2,130	¹ 3,603 ¹ 3,894
\$50,000 under \$100,000		983,480	961,093	525,817	20,991	13,796	2,763 3,638	207,054	199,166	92,226 307,329	3,178 7,394	2,885 22,113
\$100,000 under \$200,000 \$200,000 under \$500,000	25,109	2,955,627 8,107,225	2,912,364 8,006,681	1,716,060 5,229,680	50,342 108,669	73,087 251,410	6,179	563,459 2,036,933	542,352 2,004,195	1,356,116	22,687	84,551
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	8,721	8,180,734 16,339,865	8,096,046 16,159,894	5,934,412 12,935,415	71,537 112,557	197,921 367,472	4,056 3,875	2,905,830 7,302,803	2,872,612 7,221,961	2,178,559 5,878,543	25,238 52,594	70,664 190,350
\$5,000,000 or more	707	6,065,473	6,017,538	5,213,071	26,056	127,036	418	3,611,193	3,590,565	3,194,664	12,270	76,288
		Muotes		il trade—Con	eu			Financ	e, insurance	e, and real o	estate	_
Total	69, '25	25,897,459	د5,605,890	18,402,069	275,777	511,584	30,011	1,938,809	1,395,524	275,473	43,202	230,743
Under \$5,000	1,273	7,412	3,268	2,504	1,242	17,808	9,217	10,058	4,003	5 1 378	2,030	146,764 1 7 93
\$5,000 under \$10,000 \$10,000 under \$25,000	2,816	51,521	6,972 49,452	28,865	4,026	¹ 12,025	3,974	20,149	28,694	2,604	3,527	8,955
\$25,000 under \$50,000 \$50,000 under \$100,000	6,415 10,341	246,083 773,437	241,812	133,208 431,568	7,052 17,773	118,489 16,582	4,210 4,543	154,514 320,222	103,079 235,119	8,006 13,532	3,864 7,894	20,850 48,307
\$100,000 under \$200,000	15,842	2,372,591 5,990,308	2,350,437	1,395,227	42,770	50,022 163,993	3,183 1,426	437,718 429,751	321,436 301,762	29,021 87,362	9,436 6,794	72,657 70,134
\$200,000 under \$500,000 \$500,000 under \$1,000,000	7,456	5,219,483	5,922,678 5,168,520	3,819,951 3,15,727	85,347 45,957	126,643	343	221,445	156,000	41,054	5,659	28,157
\$1,000,000 under \$5,000,000 \$5,000,000 or more		8,822,076 2,407,384	8,724,028 2,379,785	6,891,389 1,974,069	57,573 13,419	171,149 49,780	148	229,744 49,891	189,944 46,157	66,378 26,317	2,444 154	26,570 2,670
			Ser	vices					•	•		
Total	51,548	7,486,798	7,279,042	3,853,613	328,732	162,413						
Under \$5,000	7,435	4",508	8,083	5,121	5,865	133,113						
\$5,000 under \$10,000 \$10,000 under \$25,000	1,941 6,234	14,927 114,300	13,774 107,134	9,293 40,137	1,655 9,856	¹ 6,617 ¹ 14,298 ¹ 3,773						
		274,067	263,779	110,349	21,814	*3,773	1					
\$25,000 under \$50,000 \$50,000 under \$100,000	306و7 67bو	708,047	691,438	292,828	37,180	15,175	1					
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	9,67b	708,047 1,453,672	691,438	693,634	63,186	46,452						
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	9,67b 9,888 6,479 1,482	708,047 1,453,672 2,042,452 1,354,522	691,438 1,428,316 2,002,222 1,337,662	693,634 1,058,576 182,133	63,186 73,172 53,850	46,952 83,349 45,804						
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.	9,67b 9,888 6,479 1,482	708,047 1,453,672 2,042,452	691,438 1,428,316 2,002,222	693,634 1,058,576	63,186 73,172	46,452 83,349						

^{*}Def. sit caseeds income.

MOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and a description of the "Cample Design and Limitations."

Table 4.3--RECEIPTS. TOTAL BUSINESS DEDUCTIONS, DEPREDIATION, AND DEPREDIABLE ASSERS, BY SIZE OF DEPREDIATION AND SELECTED INDUSTRIES

[All figures are estimates based on samples-money amounts are in thousands of dollars]

A serial management of the serial ser				All returns with depreciation			Returns	with both der	Returns with both depreciation and depreciable sessets	depreciable as	9918
and the state of t	Total		Buefrage	Total		Depreciation as a		9000		2	
beietted industry, size or depresiation	returns	Number	receipts	business deductions	Depreciation	percent of total deductions	Munber	receipts	Depreciation	pepreciable accets	Accumulated depreciation
ATT TAINHERD TO	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(01)	(11)
ALL INDICATES Total	262,066	223,583	75,753,243	75,180,555	1,483,938	2.0	217,034	75,167,970	1,466,307	16,275,654	7,752,289
Under \$2,000 \$2.000 under \$4.000	138,040	99,557	14,312,506	14,278,196	82,734	0.6	94,707	14,063,547	79,475	1,082,685	574,010
\$4,000 under \$6,000 \$6,000 under \$10,000	24,560	24,560	8,225,469	8,126,985	120,795	1.5	24,232	8,167,727	119,156	1,362,154	666,216
*10,000 of more	33,874	33,874	31,184,393	30,871,823	962,192	3.6	TOC'EE	31,001,939	974,123	10,517,270	4,872,136
Total.	12,040	10,879	2,043,506	2,144,969	125,582	5.9	10,642	2,004,260	123,352	1,363,917	580,414
Under \$2,000.	3,408	2,247	81,932	85,720	2,071	2.4	2,146	68,384	2,028	39,674	12,922
\$4,000 under \$6,000 \$5,000 under \$10,000 \$10.000 or more	1,400	1,692	215,600	227,793	6,911	5.1	1,692	215,600	6,911	99,819	30,923 62,464 435,158
DATATY											
Total	2,322	1,830	600,452	595,268	38,871	6.5	1,773	590,453	37,769	368,652	192,729
Under \$2,000 \$2,000 under \$4,000	786	294	9,250	11,336	135	1.2	294	9,250	1,162	5,818	2,970
\$4,000 under \$6,000 \$6, CC under \$10,000	\$ 5v3	293	84,679	83,724	1,898	2.3	293	84,679	1,898	13,842	7,192
\$10,000 or more	786	786	452,399	443,135	35,604	8.0	757	444,363	34,574	333,553	175,925
CONTRACT CONSTRUCTION											
Total	27,556	23,891	9,822,397	9,651,084	170,512	1.8	23,175	9,747,149	169,260	1,448,269	758,405
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000	13,863	10,198 4,815 2,774	1,454,851 1,301,743 1,103.643	1,451,418 1,287,570 1,081,344	9,688	0.7	9,605 4,814 2,726	1,410,663 1,301,736 1.099,146	12,0 13,847 13,846	94,839 128,122 116,307	48,563 66,692 56,475
\$6,000 under \$10,000 \$10,000 or more	2,518	2,518	1,520,054	1,499,242	19,336	1.3	2,470	1,503,898	19,042	157,078	73,014
MANUFACTURING											
Total	28,606	25,937	11,393,498	11,114,750	235,897	2.1	25,573	11,364,849	234,947	2,759,324	1,530,052
Wider 42,000,	11,128 4,697 3,275	8,459 4,697 3,275	1,286,269 1,164,140 893,728	1,294,684 1,149,590 871,599	7,763	1.2	8,202 4,649 3,270	1,281,070 1,163,654 890,119	13,171	122,470	69,439 46,127 108,193
\$6,000 under \$10,000. \$10,000 or more.	3,753	3,753	1,681,192	1,649,988	29,166 169,548	7.8	3,708	1,673,948	28,805	345,481	202,711 1,053,582
TRAUCHORDATION, COMMUNICATION, ELECTRIC, CAS, AND SANITARY SERVICES											
Total	11,673	10,570	2,151,468	2,111,167	131,265	6.2	10,354	2,127,328	130,548	1,218,365	610,316
Marier #3,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$10,000 or more.	4,343 1,652 1,189 1,196 3,292	3,241 1,652 1,189 1,196 3,292	317,666 136,994 164,261 175,846 1,356,701	314,358 129,344 158,844 176,907 1,331,714	2,882 4,665 6,086 9,732 107,900	၀ယ္ယွက္ တက်ဆက္ကြက္	3,145 1,561 1,175 1,196 3,277	315,047 128,123 103,422 175,846 1,345,890	2,836 4,433 6,013 9,732 107,534	46,797 39,406 64,185 82,126 980,851	20,385 21,494 35,086 35,313 498,038
<u>Trangportation</u> Total	9,330	8,360	1,840,137	1,803,321	102,397	5.7	8,158	1,817,836	101,753	917,151	470,265
Under \$2,000.	3,545	2,574	281,790	279,473	2,284	0.8	2,478	279,171	2,238	25,434	12,505
22,000 under \$4,000 54,000 under \$6,000 56,000 under \$10,000	1,372	1,372	119,539	113,749 132,764 145,677	3,893 4,653 7,462	4.0.0.0	1,281 918 913	110,668 135,461 145,423	3,661 4,653 7,462	24,682 52,816 60,551	27,443
φιν) σου οι ποιθε	2,263	6,283	1,137,964	1,131,638	COT (**9	*	/9247	1,147,11	63, 134	200°27/	201,470

Business Returns/1971 • Small Business Corporations

TABLE 4.1 -- RECEITS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES -- CONTINUED

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

			All returns	uns with depreciation	ofation		Retur	ns with both d	Returns with both depreciation and depreciable		assets
Selected industry, size of depreciation	Total number of returns	Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Munber	Business	Depreciation	Depreciable assets	Accumulated
	(2)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SAINING SERVICESContinued Communication											
Total	1,312	1,182	195,687	197,860	19,523	6.6	1,168	193,848	19,450	206,133	93,178
Under \$2,000.	589	459	44,427	41,930	843	2.0	459	44,427	843	13,853	9,615
2, you under \$6,000 \$4,000 under \$10,000 \$10,000 or morre	\$ 232	232	27,437	28,179	1,577	5.6	218	25,598	1,504	17,820	6,536
Electric, Gae, and Sanitary Services	1,030	1,029	115,644	109,986	9,345	8.5	1,029	115,644	9,345	95,081	46,873
Under \$2,000	067	687	300,8	8,550	527	6.2	c87	8,904	527	17,234	4,787
\$2,000 under \$5,000 \$4,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000	321	321	31,786	29,131	2,126	7.3	321	31,786	2,126	20,124	°,028 33,058
WHOLESALE AND RETAIL TRADE											
Total	96,659	88,555	41,495,746	41,052,144	401,059	1.0	85,957	41,217,250	402,067	4,357,091	2,155,958
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 or more	50,738 17,960 10,493 8,423 9,045	42,634 17,960 10,493 8,423 9,045	9,047,741 7,095,514 5,095,354 6,164,966 14,092,171	8,950,810 7,022,959 5,034,570 6,098,646 13,945,159	35,828 51,290 51,355 64,990 203,596	0.7	40,618 17,687 10,378 8,290 8,984	8,919,456 7,033,563 5,069,420 6,133,640 14,061,171	34,240 50,440 50,785 64,001 202,551	469,122 556,263 567,403 680,107 2,084,106	275, 673 281, 835 280, 255 321, 815 996, 380
Wholesale Trade	26.322	23, 289	16,000,058	15,800,521	127,330	0.8	22,820	15,886,072	125,940	1,346,773	702,371
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 .6,000 under \$10,000 \$10,000 or more	13,815 4,405 2,478 2,432 3,192	10,782 4,405 2,478 2,432 3,192	3,058,656 2,423,379 1,728,549 2,339,197 6,450,277	3,037,755 2,396,932 1,708,074 2,297,808 6,359,952	8,276 12,652 12,209 18,827 75,366	0.3 0.5 0.7 0.8 1.2	10,444 4,370 2,458 2,386 3,162	3,038,141 2,404,749 1,709,254 2,312,236 6,421,692	7,964 12,540 12,115 18,450 74,871	80,420 131,666 126,442 191,726 816,519	46,554 73,708 65,337 97,946 418,826
Drocries and related products	3,185	2,954	3,476,334	3,439,937	23,000	7.0	2,863	3,436,555	22,362	219,379	110,206
Under \$2,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$6,000 under \$10,000. \$10,000 or more.	1,235 248 289 433 433		437,650 440,697 318,771 598,996 1,680,220	433,165 431,806 316,759 591,520 1,666,687	956 1,535 1,470 3,413 15,626	6.0000 4.0000	956 548 275 433 651	435,591 440,697 307,171 598,996 1,654,100	865 1,535 1,407 3,413 15,142	8,725 15,282 11,920 35,812 147,640	4,541 8,184 6,386 18,514 72,581
Machinery, equipment, and supplies	666.7	3,705	1.481.478	1,460,502	14,912	1.0	3,574	1,454,448	14,666	130,729	61,893
10041 Under \$2,000 \$9 000 modes \$2,000	2,698		454,910	447,041	1,609	0.4	2,085	451,340	1,490	14,970	8,588
\$4,000 under \$5,000 \$6,000 under \$10,000 \$10,000 or more	\$ 662	662	369,263	367,576 405,856	3,698	1.0	658	363,983 412,843	3,671	36,453	17,746 26,978
Miscellaneous wholesale trade	ar Aro	16.630	11.042.246	10,900,082	89,418	0.8	16,382	10,995,069	88,912	599,966	530,272
Under \$2,000. \$2,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$10,000.	9,882 3,257 1,685 1,841 2,251		2,166,096 1,738,220 1,192,976 1,587,740 4,357,214	2,157,549 1,725,097 1,174,801 1,555,226 4,287,409	5,711 9,400 8,195 14,260 51,852	0.3 0.5 0.9 1.2	7,403 3,252 1,684 1,794 2,250	2,151,210 1,737,770 1,190,561 1,560,779 4,354,749	5,609 9,388 8,191 13,883 51,841	56,725 100,277 88,166 145,817 605,680	33,425 56,943 46,777 73,860 319,267
									_		

Table 4.3 - RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPREDATION, AND DEPREDIABLE ASSETS, BY SIZE OF DEPREDIATION AND SELECTED INCOSTRIES.—CONTAINED

[All figures are estimates based on samples—money amounts are in thousands of dollars]

ation bepreciation as a with a percent of total deductions of tota				All retu	All returns with depreciation	ecietion		Returns v	rith both depr	Returns with both depreciation and depreciable assets	epreciable ass	ets	
(i) (i) (i) (i) (i) (i) (i) (i) (ii) (i	Selected industry, size of depreciation	Total number of returns	Munber	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated	
69,725 66,633 25,077,369 24,825,244 275,7777 1.11 66,724 25,724 15,638 15,727,744 1,525,244 2,54	C	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(01)	(11)	
26,008		50.725	62, 653	25 077 369	775 678 76	275 777	-	765 69	9% G19 A50	370 375	2 960 751	7 731 186	
1,448 1,948 4,742, 30	0.00	3, 70	31 536	5 913 446	5 830 063	27,773	1.1	20 858	5 805 676	25 897	385 369	-ï	
6,026 5,758 2,611,639 2,566,717 25,000 1.0 5,566 2,670 1,422 5,738 3,24,762 3,733 2,173 0.4 2,138 1,422 1,422 527,774 418,722 4,901 0.9 3,727 2,722 1,628 527,774 418,322 4,901 0.9 3,427 2,222 1,620 22,002 1,771 418,422 4,901 0.9 5,997 2,222 1,620 22,002 1,771 418,422 1,774 1,02 5,997 2,222 1,620 22,003 1,277 418,43 1,277 1,03 5,997 1,17 4,28 2,997 1,17 4,28 2,997 1,17 4,28 2,997 1,17 4,28 2,997 1,17 4,28 2,997 1,17 4,28 2,997 1,17 4,28 2,997 1,17 2,995 2,997 1,17 2,995 2,997 1,17 2,995 2,997 1	nder \$4,000. nder \$6,000. or more.	13,488	13,488 13,488 7,904 5,971	3,233,644 3,233,644 3,810,591 7,412,304	4,602,266 3,255,461 3,786,017 7,359,737	38,432 38,565 46,014 125,593	1,000	13,250 13,250 7,810 5,885 5,721	7,604,063 3,287,005 3,806,226 7,409,889	37,744 38,089 45,402 125,043	422,082 422,082 436,100 486,933 1,239,274	206,948 201,852 223,491 561,798	
2,670 2,381 511,084 502,328 4,185 0.4 2,188 1,522 2,387 2,773 4,185 0.03 0.03 0,422 2,529 2,59 250,774 4,185 4,185 0.04 0.03 2,522 1,52 2,477 2,177 2,90 1.17 4,52 2,222 1,52 1,277 1,277 1,17 2,93 2,222 1,72 1,22,63 1,23,477 1,23 2,03 2,40 4,93 1,45,64 1,73,056 1,52 1,17 2,93 2,40 4,03 3,44,771 13,43,470 2,135 1,52 1,03 2,34 2,40 1,77 4,25,66 4,43,470 2,135 1,52 1,03 2,34 1,40 1,77 4,25,67 4,43,470 1,77,142 1,77 2,04 2,14 2,40 1,77 4,25,67 4,43,470 1,77,142 2,14 2,14 2,14	Building moterials, hardware, and farm equipment	6,048	5,758	2,611,635	2,568,514	25,040	1.0	5,566	2,607,870	24,959	298,836	145,440	
1,422 1,422 2,426 2,427,14 4,183 2,427 1,192 2,955 2,955 2,977 3,9		2,670	2,381	511,024	502,533	2,173	0.4	2,188	507,259	2,092	32,306	18,429	
2,222 1,820 281,600 796,863 13,547 1,77 2,955 2,222 1,820 221,731 123,028 1,574 10.5 1,637 280 280 115,777 123,028 1,574 10.5 280 283 283 115,777 123,028 1,367 11.5 280 283 284 116,736 173,036 1,267 11.5 282 284 285 116,796 173,036 1,605 0.4 1,785 2,227 1,778 433,286 3,43,470 27,153 0.8 4,745 2,227 1,778 433,286 3,443,470 27,153 0.8 4,745 2,227 1,778 435,586 3,443,470 27,153 0.6 4,745 5,450 1,786 3,566 43,43,470 27,153 0.6 4,745 5,450 1,787 3,368 3,986 0.7 1,760 0.7 1,786 5,450	mder 44,000. nder 510,000. or more.	1,422 959 569 428	1,422 959 569 428	570,923 570,923 427,144 559,779	563,289 563,204 418,382 549,106	4,165 4,801 4,304 9,597	0.0	1,422 959 569 428	242,765 570,923 427,144 559,779	4,165 4,801 4,304 9,597	50,020 68,057 49,458 98,995	27, 219 24, 215 23, 473 42, 104	
2,222 1,680 24,773 23,038 11,777 1.977 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 1.957 280 280 280 280 280 1.957 1.19 280 2	General merchandise stores												
2,222 1,820 24,771 233,028 1,377 0.5 1,637 280 283 112,777 112,025 1,382 1,374 1.3 280 280 283 113,613 113,025 1,382 1,13 283 286 286 176,778 113,025 2,041 1.5 283 2,227 1,777 425,676 431,566 1,605 0.4 1,77 1,408 1,777 435,677 313,588 2,047 0.7 1,780 62 2,227 1,777 435,677 313,588 2,048 0.7 1,570 10,635 1,777 435,677 313,588 2,105 0.0 4,775 662 277,220 1,780,469 1,777,220 1,777,122 1,577,132 1,577 0.9 0.7 1,577 5,107 4,220 1,780,469 1,777,220 1,780,469 1,777,122 1,577,313 1,777 0.9 0.2 4,100	я]	3,573	3,171	818,600	796,863	13,87	1.7	2,955	801,538	13,365	147,030	89,328	
5,450 4,939 3,467,781 3,443,470 Z7,153 0.8 4,745 1,468 1,777 422,676 451,566 1,665 0.4 1,571 1,468 1,468 313,581 313,586 313,686 2,767 0.9 1,571 662 662 576 1,590,586 1,774,122 13,732 0.9 576 10,635 9,729 8,466,705 8,460,830 51,139 0.6 9,552 5,107 4,200 1,786,288 1,774,220 3,969 0.2 4,100 2,426 1,786,489 1,774,220 3,969 0.2 4,100 1,037 1,037 1,376,288 1,469,866 0.6 9,552 1,037 1,037 1,376,040 1,386,762 1,386,762 1,386 1,093 1,031 1,031 2,776,040 2,777,71 1,01 1,01 1,023 1,273 4,379 56,534 277,731 1,03 1,04 1,03	000. Mater \$4,000 Mater \$5,000 Mater \$10,000 The first for the first	2,222 572 280 283 243 256	1,820 572 280 243 243	241,751 122,633 135,757 141,613 176,796	233,028 120,545 132,052 138,182 173,056	1,277 1,574 1,362 2,041 7,293	0.5 1.3 1.0 1.5	1,637 280 283 283 283 283	226,438 120,934 135,757 141,613 176,796	1,162 1,507 1,362 2,041 7,23	22,691 15,351 15,285 24,071 69,632	16,796 8,566 7,643 12,713 43,610	
5,450 4,939 3,467,781 3,443,470 Z7,133 0.8 4,745 1,408 1,408 33,467,781 34,3470 27,135 0.4 1,560 1,408 576 535,571 535,586 2,767 0.9 576 622 573,273 571,272 1,570,388 571,372 0.9 576 10,635 9,729 8,496,703 8,460,880 51,199 0.6 9,552 5,107 4,220 1,780,469 1,770,250 3,960 0.2 4,102 2,426 2,426 1,770,529 3,960 0.2 4,102 2,426 1,706,298 1,660,865 0.6 0.6 9,552 1,037 1,037 1,800,462 1,770,20 0.4 1,103 1,037 1,037 1,780,404 1,590,702 1,309 0.6 9,552 1,037 1,037 1,300,403 1,300,403 1,300 0.1 0.1 0.1 6,865 6,456	Food stores												
1,408	al	5,450	4,939	3,467,781	3,443,470	27,153	0.8	4,745	3,457,791		321,081	163,482	
10,635 9,729 8,456,705 8,460,850 51,199 0.6 9,552 2,426 2,426 1,706,298 1,696,866 7,080 0.4 2,104 1,037 1,374,034 1,369,762 7,771 1.0 4,745 4,339 566,734 2,777,313 2,777 1.0 5,865 6,479 1,350,352 1,336,735 15,319 1.1 6,124 4,745 4,339 566,734 2,777,318 2,326 0.5 4,426 3,900 244,356 2,330 1,363,236 1,363,236 4,426 3,900 4,268 1,403,236 1,783,328 16,346 0.9 5,436 6,428 1,403,236 1,783,328 16,346 0.9 6,952 6,428 1,403,236 1,783,328 16,346 0.9 6,953 6,428 1,403,236 1,783,328 16,346 0.9 6,954 6,428 1,403,236 1,783,328 16,346 0.9 6,955 6,428 1,403,236 1,783,328 16,346 0.9 6,956 1,300 2,40,308 2,439 1.0 6,868 4,97,418 4,98,772 6,490 1.3 686 6,950 1,300 4,900 4,900 4,90,776 2,489 6,868 4,97,418 4,98,772 6,490 1.3 6,868 4,97,418 4,98,772 6,490 1.3 6,868 4,97,418 4,98,772 6,490 1.3 6,869 1,300 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 2,49,706 1,00 6,960 1,300 1,300 2,49,706 1,00 6,960 1,300 1,300 2,49,706 1,00 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960 1,300 1,300 6,960	000, 000, 000, 000, 000, 000, 000, 000	2,227 1,408 576 662 576	1,717 1,408 576 662 576	452,676 535,561 315,751 573,285 1,590,508	451,566 533,268 312,568 571,916 1,574,152	1,605 3,924 2,767 5,105 13,752	0.0 0.0 0.0 0.0	1,571 1,360 1,360 576 662 576	443,127 535,120 315,751 573,285 1,590,508	1,513 3,811 2,767 5,105 13,752	30,167 52,403 29,743 49,844 158,924	20,844 28,337 26,400 74,573	
10,635 9,725 8,496,705 8,460,850 51,199 0.6 9,552 2,426 2,426 1,706,949 1,706,260 3,969 0.2 4,104 1,037 1,037 1,360,330 1,369,762 2,708 0.6 1,023 1,037 1,037 1,377,034 1,369,762 2,7771 1.0 1,001 6,865 6,479 1,350,352 1,386,735 15,319 1.1 6,124 4,745 4,339 566,534 557,388 2,922 0.5 1,001 4,745 4,349 2,66,534 2,377,381 2,356 1,2 5,952 6,428 1,803,236 1,783,328 16,346 0.9 4,434 3,900 4,26,58 2,23,100 2,439 2,7 5,436 1,300 1,300 2,40,366 2,489 1.0 5,436 1,300 1,300 2,40,366 2,489 1.0 6,952 6,428 1,803,236 1,783,328 16,346 0.9 6,303 6,952 6,428 1,803,236 1,783,328 16,346 0.9 6,303 6,953 6,486 4,940 4,940,778 2,489 1.0 2,489 6,866 6,479 1,300 4,448 4,98,772 6,490 1.3 6,866 6,479 1,400 4,940,778 2,489 1.0 6,490 6,952 6,486 4,940 4,940,778 2,489 1.0 6,952 6,486 4,940 4,940,778 4,940,778 4,480 1.3 6,952 6,486 4,940 4,940,778 4,480 1.3 6,952 6,486 4,940,778 4,940,778 4,480 4,48	Automotive dealers and service stations												
2,426 2,426 1,706,298 1,706,298 2,966 0.2 2,008 2,008 0.2 2,008 2,008 2,008 2,008 2,008 2,008 2,	T:	10,635	622.6	8,496,705	8,460,850	51,199	9.0	9,552	8,442,096	50,831	522,392	233,447	
6,865 6,479 1,350,352 1,336,735 15,319 1.1 6,124 1 4,745 4,339 566,524 557,358 2,952 0.5 4,071 1,273 1,273 235,744 230,661 2,350 1.2 1,255 356 356 229,790 244,356 6,493 2.7 308 4,424 3,900 642,638 1,783,328 16,346 0.9 6,303 1 4,424 3,900 642,638 632,125 3,565 0.6 3,799 1,300 1,300 4,0,980 420,986 229,736 2,489 1.0 5,379 868 688 497,418 498,072 6,490 1.3 686	000. ler \$4,000. ler \$4,000. ler \$5,000. ler \$10,000.	5,107 2,426 1,037 973 1,091	4,200 2,426 1,037 973 1,091	1,780,469 1,706,298 869,830 1,374,034 2,766,074	1,770,250 1,698,866 864,159 1,369,762 2,757,813	3,969 7,080 5,086 7,293 27,771	0.2	4,104 2,359 1,023 973 1,091	1,758,090 1,674,913 868,985 1,374,034 2,766,074	3,911 6,845 5,011 7,293 27,771	60,619 89,058 57,436 90,000 225,279	34,185 43,248 26,559 33,862 95,593	
4,725 4,739 1,300,352 1,345,733 1,317 1,117	Apperel and sccessory stores		į		,	, r	·				700 471	000	
1,773	81	6,865	6,479	1,350,352	1,336,735	915,51	∵	**************************************	1,55,391	14,850	145,224	78,602	
6,952 6,428 1,803,236 1,783,328 16,346 0.9 6,303 1 4,434 3,900 642,658 632,155 3,565 0.6 3,799 1,300 1,300 410,980 403,365 3,802 0.9 1,275 543 543 252,180 249,736 2,489 1.0 543 \$ 686 497,418 498,072 6,490 1.3 686	der 15, 000 der 15, 000 der 110, 000	1,273 1,273 490 356	1,273 1,273 490 356	335,744 208,284 239,790	257, 358 330,861 204,160 244,356	2,924 3,524 2,350 6,493	1.1	1,255	234,182 208,284 239,181	2,843 3,481 2,350 6,176	43,000 26,324 40,265	23,717 18,366 12,565 21,957	
6,952 6,428 1,803,236 1,733,228 16,346 0.9 6,303 1 4,434 390 420,868 403,862 3,565 0.6 3,799 1,300 420,980 403,862 3,802 0.9 1,779 543 543 222,180 289,775 6,489 1.0 543 \$\begin{array}{c ccccccccccccccccccccccccccccccccccc	Furniture, home furnishings, and equipment stores		,				6		1			į	
1,300 1,300 4,00,300 4,00,300 1,300 0,00 1,300 1	8J	6,952	6,428	1,803,236	1,783,328	16,346	6.0	6,303	1,789,238	16,143	161,947	11,4,17	
886 686 497,418 498,072 6,490 1.3 686	der %, 000 der %, 000 der %, 000	1,300	98.4 88.4 6.43	642,658 410,980 252,180	632, 155 403, 365 249, 736	3,565 3,802 2,489	0.0	3,799 1,275 543	634,660 404,980 252,180	3,419 3,745 2,489	31,057 35,301 26,428	16,135 17,709 12,685	
	nder \$10,000. or more.	989	989	497,418	498,072	6,490	1.3	989	497,418	6,490	69,161	30,948	

Tatle-RECELPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES.-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			All retu	returns with depreciation	ciation		Returns	with both dep	Returns with both depreciation and depreciatle assets	depreciable a	ssets
Selected industry, size of depreciation	Total number of returns	Nunter	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Munber	Business	Lepreciation	Depreciable	Accumulated
hounteened Gram Trange man a thouthan	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(0)	(10)	(11)
MODENDARY AND MELAL INDOS-CONTENUED Retail Trade-Continued Rating and drinking places											
Total	13,165	12,041	2,649,591	2,629,096	75,372	2.9	11,506	2,623,377	74,092	826,458	367,163
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$10,000. \$10,000 or wore.	5,140 1,863 2,074 1,962 2,126	4,015 1,863 2,074 1,962 2,126	39 2, 620 210,783 388,300 502,035 1,155,853	392,423 210,593 385,165 494,227 1,146,688	3,784 5,460 10,299 15,870 39,959	1.0 2.3 3.3 3.5 3.5	3,647 1,815 1,994 1,925 2,126	376,995 208,599 382,506 499,424 1,155,853	3,363 5,287 9,898 15,585 39,959	54,195 57,731 120,503 165,707 428,322	28,938 22,813 56,678 79,151 179,583
Miscellaneous retail stores Total	17.038	16,108	3.879.469	3.823.688	51.801	7,5	15.773	3.856.458	50, 987	886 975	776 966
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 or more.	10,073 3,224 1,945 1,945	9,144 3,224 1,945 796 999	1,325,714 782,570 552,619 407,507 811,059	1,299,750 769,479 544,417 464,269 805,833	7,848 8,903 9,411 5,777	201112	8,841 3,224 1,945 795	1,306,363 782,570 552,619 406,362 808,644	7,594 8,903 9,411 5,767	111,321 85,894 93,019 56,312 200,237	24,561 24,561 24,561 96,761
FINANCE, INCURANCE, AND REAL ESTATE	30.011	17.074	1,237,823	1,477,381	73.202	0	16.393	215 830	651 67	573 830	175 626
10 data	27, 776	13 538	700 032	557,089	202,01	Z	10,00	000,012,1	26,27	950,610	20,020
Under %1.000 \$2,000 under %2.000 \$4,000 under %5,000 \$5,000 under %3.000 \$10,000 under %10,000	3,107 1,030 1,24 675	11,538 3,107 1,030 724 675	250,585 250,585 142,345 153,795 192,186	302,122 302,122 157,895 187,671 275,604	8,086 8,885 5,057 5,157 16,017	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	3,105 1,006 1,006 673	476,919 250,585 142,345 153,795 192,186	7,625 8,879 4,919 5,046	110,869 104,620 51,364 60,431 246,555	37,879 32,501 17,465 18,085 69,696
Credit Agencies Other Than Banks					,	,					
Total	1,520	547	31,243	37, 109	1,068	0. 5	426	31,087	1,034	16,617	8,294
22,000 under %,000 82,000 under %,000 84,000 under %5,000	59	59	2,265	2,755	144	5.2	£ 82	2,265	71	1,179	2,326
\$6,000 under \$10,000. \$10,000 or more.	33	33	22,876	22,887	725	3.2	33	22,876	725	11,566	5,683
Holding and Other Investment Companies Total	2,164	473	6.782	13.776	285	4.5	392	6.782	524	8,812	2,033
Under \$2,000	2,10e	414	6,346	9,214	297	3.2	334	6,346	237	4,827	1.116
\$2,000 under \$4,000 \$4.000 under \$6.000	53	53	62	3,156	18	5.2	53	9	162	2,576	184
\$6,000 under \$10,000 \$10,000 or more	01-4	0.4	3,58	601 805	16	13.3	0.4	346	16	1,337	25 708
Ingurance Agents, Brokers, and Service Total	6.890	4.617	514,162	470.310	9.354	0.00	797.7	507.112	9.245	68.178	32.677
Under \$2,000	5.351	3.077	202, 950	179.570	2,162	2.1	2, 923	195,900	5.053	17.267	9.218
\$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000.	926 926 392 392	392 392 220 221	202, 350 134, 660 81, 100 95, 452	126,890 76,300 87,550	2,162 2,629 1,910 2,653	8.52 1.53 1.50 1.50 1.50	2,72, 926 392 221	134,660 134,660 81,100 95,452	2,629	17,207 18,518 15,073 17,320	7,310
Real Estate	19 797	000	635 335	891 792	5	, r	867 01	097 369	30 673	702 127	120 676
1000 the total tot	10,404	7,160		267 (160	21,290	٠٠ ٠ ،	10,490	062,480	5/9605	4/T, 700	9/9/677
\$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000. \$10,000 or more	11,994	1,994 1,994 627 568 542	111,318 111,318 56,589 100,584 106,423	158,494 76,965 137,192 190,060	2, 2, 6, 4, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	4446	1,992 1,992 602 551 550	111,318 56,589 100,584 106,423	5,737 5,737 2,958 3,893 13,113	80,674 35,382 51,661 221,351	22,914 9,163 13,624 59,553
	-		_				-				

Teble 4.3--RECEITS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--CORTITUMED

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

Puerhees Puerhees Depreciation Puerhees Puerh	Depreciation percent Depreciation percent of percent of the percent of	Depreciation percent description of total percent of total of total deductions of tota	Depreciation percent on total percent of total of total of total of total of total of total of total deductions of total deductions of total of total deductions of total of total deductions of total of total deductions of total of total deductions of total deduction	Depreciation as a benefits Depreciation percent of cof total o	Depreciation as a benefits Depreciation percent of cof total of total of total of total of total of total deductions Number of total deductions Depreciation of total deductions Depreciation of total of total of total deductions Depreciation of total deductions Depreciati
(4) (5) (5) (6) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	(5) 18, 732 16, 061 23, 744 23, 744 32, 833 23, 744 10, 929 1, 769 2, 892 2, 893 37, 629 37, 629 37, 639 4, 330 3, 538 5, 533 4, 727 2, 727 2, 727 2, 727 2, 727 2, 727 2, 727 3, 333 3, 194 2, 727	(5) 18,732 16,001 16,001 108,929 108,929 1,766 2,987 2,987 2,987 2,987 3,533 3,538 3,538 2,729 2	(5) 188,732 16,004 20,704 20,287 23,787 23,787 23,882 2,882 2,882 2,882 3,934 3,138 3,138 4,727 21,727 21,222 2,238 3,138 4,423 4,423 4,226 4,236 4,226	(5) 18, 732 16, 061 23, 744 225, 787 32, 833 23, 734 10, 929 7, 629 7, 629 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 639 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 763 11, 722 7, 733	(5) 18, 732 16, 061 23, 734 23, 734 32, 233 23, 734 32, 233 23, 734 32, 233 33, 734 7, 629 7, 629 7, 639 7, 639 7, 639 11, 727 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 737 21, 748 33, 333 33, 333 43, 438 41, 905
6, 90, 391 1,600,044 1,600,044 164,633 851,529 2, 917,863 1,318,272 30, 301 20, 202 45,887 11,3,884 11,099,042 813,331 145,665 113,665 114,750 114,750 115,753 209,3753	328, 732 23, 734 23, 734 23, 734 23, 734 23, 734 23, 734 23, 734 23, 734 24, 736 25, 739 26, 934 26, 934 26, 934 27, 629 27, 639 39, 533 39, 538 39, 538 30, 736 21, 776 21, 776 31, 232 21, 776 33, 333 33, 333 33, 333 34, 736 37, 629 37, 629 37, 629 37, 629 37, 629 37, 639 37, 639 38, 333 38, 333 39, 538 39, 538 39, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 31, 538 33, 538 33, 538 34, 538 54, 538 55, 538 56, 638 57	38, 732 15, 661 23, 734 23, 734 23, 734 23, 734 23, 734 24, 837 26, 936 6, 937 7, 629 7, 629 7, 629 7, 629 7, 629 7, 629 7, 733 7, 733 7, 734 8, 936 6, 937 7, 936 7, 936 7, 936 7, 936 8, 936 7, 936 7, 936 8, 936 7, 936 8, 93	38, 732 18, 641 28, 734 28, 734 28, 734 28, 734 28, 734 3, 746 6, 937 7, 629 14, 934 17, 634 18, 938 17, 629 18, 938 18, 93	328, 732 23, 734 23, 734 23, 734 23, 734 23, 734 23, 734 23, 734 23, 734 24, 737 21, 738 33, 333 34, 286 34, 286 36, 298 36, 298 37, 699 38, 333 38, 333 39, 298 39,	328, 732 23, 621 23, 734 23, 734 23, 734 23, 734 23, 734 23, 734 24, 737 21, 738 21, 738 21, 738 21, 738 21, 738 21, 737 21, 738 21, 738 23, 738 24, 738 26, 739 26, 739 27, 738 28
1,005,334 61,619 631,729 2,917,863 2,917,863 25,288 25,288 25,288 27,288 113,824 11,099,042 115,665 114,756 114,759 114,773 209,373					
	77 = 8 8 8 2 2 E	[F	15	8 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	17.1. E. E. E. E. E. E. E. E. E. E. E. E. E.
2, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,					
ਰੌ	25.3 27, 618 564	1 1	ч	п п	
564 564 880 880 2,131 2,131 2,131 8,056 83,056 1,000 1,000 1,000 8,056 1,000 8					
					, , , , , , , , , , , , , , , , , , ,
8,542 3,368 2,376 12,376 1,019 986 794	1,522 1,936 1,019 1,019 1,019 1,036 1,136 6,019 6,	1,522 1,0136 1,0136 1,1250 1,836 1,836 1,836 1,836 1,836 1,937 1,145	1,52 1,019 1,0	8,5,2,2 9,3,6,8 2,3,7,6 1,019 9,86 1,1,250 1,582 6,23 6,43	8,542 9,368 2,368 2,019 986 1,036 1,836 1,826 6,43 9,44 6,443 6,443 6,443 6,443 10,012
3,368 2,882 2,376 2,376 1,019 1,019 986 986 794	3,336 2,376 1,019 1,019 986 794 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,250 11,406 12,320 12,320 13,720 14,830 14,830 15,820 16,820 17,920	3,366 2,376 1,019 1,019 986 794 1,250 1,532	3,366 2,376 1,019 1,019 1,019 1,019 1,019 1,019 1,582 1,582 1,582 6,82 6,82 6,819 6,819 6,186 3,714 3,081 1,145 6,413 6,443 6,443 7,944 7,920 1,582 6,22 6,22 6,23 6,443 6,186	2,3366 2,376 2,019 2,019 2,019 1,019 1,030 1,019 1,250 1,582 6,22 6,22 6,22 7,020 1,1250 1,1250 1,1250 1,1250 1,1250 1,1250 6,419 6,186 2,407 859 859 859 859 859 859 859 859 859 859	2,3366 2,376 2,376 2,019 986 794 1,019 11,250 1,582 622 622 622 700 6,419 6,186 3,724 407 859 6,443 796 6,443 796 6,443 796 6,443 796 6,443 796 6,443 796 6,443 796 6,443 796 1,333 1,333
	14,836 11,506 1 11,250 7,920 1,582 1,582 622 622 622 700 6,819 6,186 3,714 3,081 1,145 694 407 407 407 407 407	14,836 11,506 1 11,250 7,920 1,532 622 622 622 700 6,819 6,186 3,714 3,081 1,145 694 407 859 859 6,423 6,423 6,423 6,423 6,423	14,836 11,506 1 11,250 7,920 1,582 622 622 622 700 6,819 6,819 6,186 3,714 3,081 1,145 694 407 899 407 899 6,443 5,321 3,116 1,994 796 618 6,443 5,321 3,116 1,994 796 618 6,443 5,321 6,443 694	14,836 11,506 1 11,250 7,920 1,582 682 682 682 602 700 6,819 6,186 3,74, 3,081 1,155 11,55 6,443 694 407 859 6,443 5,321 6,443 5,321 6,443 5,321 6,443 618 6,443 694 796 796 796 796 796 796 796 796 797 796 797 796 798 798 796 798 798 798 798 798 798 798 798 798 798	14,836 11,506 1 11,250 7,920 1,582 1,582 682 622 700 6,22 700 6,186 6,419 6,186 6,42 3,081 1,145 1,145 6,47 407 654 694 407 694 706 618 5,321 3,116 1,994 706 618 6,43 5,321 1,133 1,333 1,333
	11,250 7,920 1,582 1,582 682 682 682 622 700 6,419 6,186 3,724 3,081 1,145 694 694 407 407 407	1,582 1,582 1,582 622 622 622 700 700 6,819 6,186 6,419 1,145 6,444 69,4407 859 859 859	1,525 1,920 1,525 1,525 622 622 622 700 700 622 700 700 622 700 622 700 700 622 634 634 634 634 634 634 634 634 634 634	1,250 1,920 1,920 1,532 1,532 622 632 632 622 700 700 700 700 700 700 700 700 700 7	1,525 1,920 1,920 1,525 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,924 1,933 1,333 1,333 1,333 1,333 1,333 1,920 1,920 1,920 1,930
14,836 11,506 1	6, 813 6, 186 3,714 3,081 1,145 1,145 694 694 407 407 859	6,819 6,186 3,724 3,081 1,145 1,145 694 407 407 859 859 66,443	6,819 6,186 3,724 3,081 1,145 1,145 694 407 859 859 6,443 5,321 3,116 1,994 776 6,18 6,18 6,18 6,18 6,18 6,18 6,18 6,1	6,819 6,186 3,724 3,081 1,145 604 407 859 65,443 6,443 796 618 580 1,333	6,819 6,186 3,774 3,081 1,145 6,44 407 6,47 859 6,443 5,321 3,116 1,994 796 618 560 618 560 618 1,333 1,333
11,250 7,920 1,582 682 682 682 682 700	3,714 3,081 1,145 1,145 694 694 607 4607 859 859	3,714 3,081 1,145 1,145 694 694 407 859 859 859 6,443 5,331	3,714, 3,081 1,145, 1,145 694, 407 859 859 859 6,443 5,321 3,116 1,994 796 618 818 618 818 618	3,714, 3,081 1,145 6,64 407 859 859 859 8,443 6,443 5,321 3,116 7,94 7,94 7,94 7,94 8,19 8,19 8,19 8,19 1,333	3,724 3,081 1,145 6,64 407 859 859 6,443 5,321 3,116 1,994 796 618 580 580 1,333 1,333 10,012 8,353 1,
14,836 11,506 1 11,520 7,920 1,582 1,582 682 682 622 622 700 700 6,819 6,186		6.443	6,443 5,321 3,116 1,994 796 618 618 618 590 580	6,443 5,321 3,116 1,994 776 776 618 618 580 580 1,333 1,333	6,443 5,321 827,269 3,116 1,994 113,577 618 618 116,686 580 180,112 11,333 4,22,348 10,012 8,353 1,643,308
11,250 11,506 11 11,250 1,920 1,920 1,920 1,920 1,920 1,920 1,920 1,920 1,920 1,920 1,920 1,920 1,933	3,116 1,994 113,577 776 62,545 618 118,686 618 118,686 112,112 113,333 1,643,308 1,957 776 776 776 776 776 776 776 776 776 7	1,333 1,333 4,22,348 10,012 8,353 1,643,308 1, 5,706 4,047 395,086 1,957 1,957 354,904	10,012 8,353 1,643,308 1 5,706 4,047 395,086 1,957 1,957 354,904	5,706 4,047	000

[&]quot;Wholesels and retail trade not allocable," "Bending," "Security and commodity brokers, dealors, exchanges, and mervices," "Insurance carriers," and "Mature of business not allocable" are not shown separately because of Entity was samilar variability. However, the data are included in the appropriate totals.

Entity and may not add to totals.

See text for explanatory statements and a description of the "Sample Design and Limitations." NOTE:

Table 4.4--RECEIPTS AND NET INCOME, 8Y ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

	4.4RECEIPTS res are eatima		emplesmoney a						
Month accounting period ended	Number	Susiness receipts	Net income (less deficit)	Number	Business receipts	Net income (lass deficit)	Number	8usiness receipts	Net income (lesa deficit)
	All ind	strial divisi	ona	Agriculture	, forestry, a	nd fishery		Mining	
All returns, total	262,066	78,081,121	2,160,592	12,040	2,198,153	21,161	2,322	604,455	26,981
Annual returns, total	246,913	76,635,656	2,238,624	11,120	2,167,827	35,320	2,242	602,163	32,963
Calendar year returns	110,698	32,657,317	808,643	6,335	918,382	¹ 3,049	1,221	249,519	4,298
Noncalendar year raturns, total	136,215	43,978,339	1,429,981	4,785	1,249,445	38,369	1,021	352,644	28,665
July 1971	8,803 8,562	2,702,200 2,827,623	92,736 71,213	245 343	97,231 76,084	¹ 779 4,645	134	18,348 15,683	763 813
September 1971	18,488	5,713,031	161,923	637	111,166	12,965	244	41,836	4,095
October 1971	10,022 7,143	3,107,699 2,093,193	87,662 45,336	383 336	52,076 69,436	1,065 586	83 76	11,884 15,432	1,222
Jenuary 1972	9,256	3,344,497	149,971	268	63,314	¹ 129	60	17,405	1,786
February 1972	8,993 17,173	2,791,105 6,175,660	115,680 213,509	486 475	57,196 131,932	2,149 6,788	33 144	2,244 153,418	1752 14,114
April 1972	10,688	3,252,521	98,609	355	123,665	6,048	21	12,992	1,307
May 1972 June 1972	9,702 27,385	3,017,140 8,953,670	100,808 292,534	1,256	467,345	20,961	119	35,875 27,527	645 3,505
Part-year returns, total	15,153	1,445,465	178,032	920	30,326	114,159	` 80	2,292	15,982
December 1971	5,678	403,393	46,492	415	8,515	114,142	. 44	1,344	12,769
July-November 1971January-June 1972	4,487 4,988	493,287 548,785	25,213 6,327	505	21,811	¹ 17	32	948	11,179 12,034
January-June 1972				,			,		
	Con	tract construc	tion		Manufacturing			tation, commun as, and aenide	
All returns, total	27,556	10,194,218	297,609	28,606	11,621,374	397,894	11,673	2,185,961	72,625
Annual returns, total	26,176	10,051,606	294,849	27,095	11,463,608	415,246	11,238	2,163,542	76,259
Calendar year returns	11,646	3,831,259	100,415	11,734	4,097,019	144,285	5,921	1,293,222	30,303
Noncelender year returns, total	14,530	6,220,347	194,434	15,361	7,366,589	270,961	5,317	870,320	45,956
July 1971	332 645	175,902 272,305	7,381 9,099	1,010 892	566,232 531,060	21,984 13,461	387 380	80,963 59,623	899 4,061
September 1971	2,030	833,919	30,635	2,293	897,300	26,523	653	103,285	5,103
October 1971	1,292 852	408,157 346,754	9,686 5,437	833 646	347,147 283,466	9,232 5,011	344 435	69,559 46,555	1,620 1,411
January 1972	1,154	529,134	20,491	924	480,278	24,221	,		
February 1972	1,130	508,679	20,548	1,171	430,361	18,770	577	114,620	9,371
Merch 1972 April 1972	2,389 1,497	1,134,443 480,650	26,034 12,321	1,765 1,346	891,482 767,873	36,871 31,215	666 374	132,006 78,010	11,585
May 1972	608 2,602	299,222	10,461	1,521	649,910	29,103 54,570	312 1,189	35,108 150,591	11,207
June 1972 Part-year returns, total	1,380	1,231,182	42,341 2,760	2,959 1,511	1,521,480	17,352	434	22,419	13,634
December 1971	534	30,105	1,065	596	77,627	12,809	(*)	(*)	(*)
July-November 1971	371	50,889	630	404	37,476	19,984	(*)	(*)	(*)
						1			
January-June 1972	475	61,618	1,065	511	42,663	14,559	(*)	(*)	(*)
January-June 1972	475		1,065	Wholes	ale and retail	trade	(*)		(*)
All returns, total.	96,659	61,618 Total 42,553,887	956,667	Wholes		trade	69,725	(*) Retail trada 25,605,890	511,584
All returns, totel	96,659	Total 42,553,887	956,667	Wholes: 7	sle and retail Molesale trad 16,529,678	trade e 433,809	69,725	Retail trade 25,605,890	511,584
		Total		Wholes	ale and retail Wholesele trad	trade		Retail trade	
All returns, totel	96,659 91,918	Total 42,553,887 41,696,882	956,667 964,493	Wholes: 26,322 25,114	sle and retail Molesele trad 16,529,678 16,248,771	trade e 433,809 435,873	69,725 66,191	Retail trade 25,605,890 25,029,792	511,584 517,346
All returns, total	96,659 91,918 40,231 51,687 3,480	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814	956,667 964,493 402,497 561,996 34,788	Wholes: 26,322 25,114 10,567 14,547 849	ale and retail Tholesele trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151	433,809 435,873 167,366 268,507 18,578	69,725 66,191 29,436 36,755 2,589	Retail trade 25,605,890 25,029,792 12,214,350 12,815,442 798,392	511,584 517,346 231,169 286,177 15,222
All returns, totel	96,659 91,918 40,231 51,687 3,480 3,170	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353	956,667 964,493 402,497 561,996 34,788 32,120	Wholes: 26,322 25,114 10,567 14,547 849 768	ale and retail wholesale trad 16,529,678 16,248,771 6,486,326 9,762,445	433,809 435,873 167,366 268,507	69,725 66,191 29,436 36,755	Retail trade 25,605,890 25,029,792 12,214,350 12,815,442 798,392 929,615	511,584 517,346 231,169 286,177
All returns, totel. Annuel returns, total	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219	ale and retail Tholesele trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 568,071 957,111 795,516	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619	Retail trade 25,605,890 25,029,792 12,214,350 12,815,442 798,392 929,615 1,872,101 1,015,534	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760
All returns, totel. Annuel returns, total	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744	Tote1 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331	26,322 25,114 10,567 14,547 849 768 1,977 1,219	ale and retail holesele trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 588,071 975,111 775,516 427,066	433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973	Retail trade 23,605,890 25,029,792 12,214,350 12,815,442 798,392 929,615 1,872,101 1,015,534 650,279	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816
All returns, totel. Annuel returns, total. Calendar year returns Noncelendar year raturns, total. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. February 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,334,998	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617	26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093	ale and retail wholesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 568,071 937,111 795,516 427,066 728,161 648,406	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,015,534 650,279 1,172,893 711,216	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515
All returns, totel. Annuel returns, total. Calendar year returns. Noncelendar year raturns, total. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. Pebruary 1972. March 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,344,398 3,138,412	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093	ale and rerall holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 568,071 957,111 725,516 427,066 728,161 648,406 1,658,465	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 2,167 4,310	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216	511,584 517,346 231,169 286,177 15,222 21,506 34,805 22,760 7,816 43,527 17,515 32,240
All returns, totel. Anouel returns, totel. Calendar year returns. Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. February 1972. March 1972. March 1972. May 1972. May 1972. May 1972. May 1972. May 1972. May 1972. May 1972. May 1972. May 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295 3,555 3,555	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,587	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,633 37,221	26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 568,071 957,111 795,516 427,066 728,161 648,406 648,406 648,406 658,629 663,299 663,304	433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 798,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 778,583 923,067	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475
All returns, totel. Anouel returns, totel. Calendar year returns. Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. February 1972. March 1972. April 1972. May 1972. May 1972. May 1972. May 1972. June 1972. June 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 4,105 3,314 6,295 3,557 10,949	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,334,998 3,138,412 1,486,474 1,544,587 4,707,283	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161	26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 568,071 957,111 795,516 427,066 728,161 648,406 1,658,465 685,629 613,304 2,145,565	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,167 4,310 2,556 2,612 7,949	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 778,583 923,067 2,499,769	511,584 517,346 231,169 286,177 15,222 211,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360
All returns, totel. Annuel returns, totel. Calendar year returns. Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. February 1972. March 1972. April 1972. May 1972. June 1972. May 1972. June 1972. Part-year returns, total.	96,659 91,918 40,231 51,687 3,480 6,703 3,844 4,105 3,314 6,295 3,555 3,527 10,949	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895 1,208	ale and rerall holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 588,071 957,111 795,516 427,066 728,161 648,406 1,658,465 681,629 613,304 2,145,565 280,907	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,167 4,310 2,556 2,612 7,949 3,533	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 778,583 923,067 2,499,769 576,098	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360
All returns, totel. Anouel returns, totel. Calendar year returns. Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. February 1972. March 1972. April 1972. May 1972. June 1972. June 1972. Patt-year returns, total December 1971. July-November 1971.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 6,295 3,557 10,949 4,741 1,564	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,4544	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716	26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895 1,208 435 338	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 588,071 957,111 795,516 427,066 728,161 648,406 61,658,465 685,629 613,304 2,145,565 280,907 40,168 89,218	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,167 4,310 2,556 2,612 7,949 3,533 1,129	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 718,583 923,067 2,499,769 576,098 188,286 208,591	511,584 517,346 231,169 286,177 15,222 211,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360 15,762
All returns, totel. Annuel returns, total	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295 3,555 3,527 10,949 4,741 1,564	Total 42,553,887 41,696,882 18,793,498 22,903,884 1,373,814 1,501,353 2,906,725 1,843,903 1,077,345 1,929,390 1,334,498 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,454	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217	26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 9913 2,895 1,208	ale and retail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 568,071 937,111 795,516 427,066 728,161 648,406 1,658,465 665,629 613,304 2,145,565 280,907	433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 798,392 929,615 1,015,534 650,279 1,172,893 711,216 1,463,993 718,583 923,067 2,499,769 576,098 188,286	511,584 517,346 231,169 286,177 15,222 211,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360 15,762
All returns, totel. Anouel returns, totel. Calendar year returns. Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. February 1972. March 1972. April 1972. May 1972. June 1972. June 1972. Patt-year returns, total December 1971. July-November 1971.	96,659 91,918 40,231 51,687 3,480 6,703 3,844 4,105 3,314 6,295 3,555 3,527 710,949 4,741 1,564 1,392 1,785	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,547 4,707,283 857,005 228,454 297,809 330,742	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 1,716 893	26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 913 2,895 1,208 435 338 435	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 588,071 957,111 795,516 427,066 728,161 648,406 61,658,465 685,629 613,304 2,145,565 280,907 40,168 89,218	433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,167 4,310 2,556 2,612 7,949 3,533 1,129	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 718,583 923,067 2,499,769 576,098 188,286 208,591	511,584 517,346 231,169 286,177 15,222 211,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360 15,762
All returns, totel. Anouel returns, totel. Calendar year returns. Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. February 1972. March 1972. April 1972. May 1972. June 1972. June 1972. Patt-year returns, total December 1971. July-November 1971.	96,659 91,918 40,231 51,687 3,480 6,703 3,844 4,105 3,314 6,295 3,555 3,527 710,949 4,741 1,564 1,392 1,785	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 3,138,412 1,486,474 4,707,283 857,005 228,454 297,809 330,742	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 1,716 893	26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 913 2,895 1,208 435 338 435	ale and retail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 568,071 937,111 795,516 427,066 728,161 648,406 1,685,465 668,406 1,685,465 688,406 1,685,465 689,218 151,521	433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,167 4,310 2,556 2,612 7,949 3,533 1,129	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,015,534 650,279 1,172,893 711,216 1,463,993 711,216 1,463,993 1,7463 1,7463	511,584 517,346 231,169 286,177 15,222 211,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360 15,762
All returns, total. Anouel returns, total. Calendar year returns. Noncelendar year raturns, total. July 1971. Auguat 1971. September 1971. November 1971. January 1972. Februery 1972. March 1972. April 1972. March 1972. June 1972. Year 1972. Year 1972. Year 1973. Part-year returns, total. December 1971. July-November 1971. January-June 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 6,295 3,555 3,527 10,949 4,741 1,564 1,392 1,785 Wholesale and	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,454 297,809 330,742	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 1,716 893	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 913 2,895 1,208 435 338 435 Finance, in	ale and rerall holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 795,111 795,516 427,066 728,161 648,406 648,406 613,304 2145,565 280,907 40,168 89,218 151,521	433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 1,188 3,948	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,556 2,612 2,912 3,533 1,129 1,054 1,350	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 778,583 923,067 2,499,769 576,098 188,286 208,591 179,221	511,584 517,346 231,169 286,177 15,222 211,506 34,805 22,760 7,816 43,527 17,515 52,240 16,951 19,475 64,360 15,762 1393 1528 14,841
All returns, totel. Anouel returns, total	96,659 91,918 40,231 51,687 3,480 6,703 3,844 4,105 3,314 4,105 3,355 3,527 10,949 4,741 1,564 1,392 1,785 Wholesale and	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,344,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,454 297,809 330,742 d retail trade 418,319	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 1,716 1893Continued not allocable 11,274	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895 1,208 435 Finance, in	ale and rerall holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 795,111 795,516 427,066 728,161 648,406 61,658,465 689,629 613,304 2,145,565 280,907 40,168 89,218 151,521	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 1,188 3,948 real estate	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,059 1,	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 778,583 923,067 2,499,769 576,098 188,286 208,591 179,221 Servicea 7,279,042	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360 15,762 13933 1528 14,841
All returns, total. Annuel returns, total. Calendar year returns. Noncelendar year raturns, total. July 1971. August 1971. September 1971. October 1971. November 1971. January 1972. Februery 1972. March 1972. April 1972. March 1972. May 1972. June 1972. Part-year returns, total. December 1971. July-November 1971. January-June 1972. All returne, total. Annuel returns, total.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 6,295 3,555 3,527 710,949 4,741 1,564 1,392 1,785 Wholesale and	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,454 297,809 330,742 d retail trade 418,319 418,319	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 1,716 893Continued not allocable 11,274	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 2,895 1,208 435 Finance, in 30,011 28,170	ale and retail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 568,071 937,111 795,16 427,066 728,161 648,406 1,658,465 668,629 613,304 2,145,565 280,907 40,168 89,218 151,521 naurance, and 1,395,524 1,363,377 573,496 789,881	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estate 230,743 240,986 86,044 154,942	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,015,534 650,279 1,172,893 711,216 1,463,993 78,583 78,583 78,586 208,591 179,221 Servicea 7,279,042 7,078,144 2,882,494 4,195,650	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,991 19,475 64,360 15,762 1393 1528 14,841
All returns, totel. Anouel returns, total. Calendar year returns. Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. January 1972. February 1972. March 1972. April 1972. May 1972. June 1972. Patt-year returns, total. December 1971. January-June 1972. All raturns, total. Annual returns, total. Calendar year returns. Noncelendar year returns, total. July 1971.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 6,295 3,557 10,949 4,741 1,564 1,392 1,785 Wholesale and 612 612 612 628 385 (**)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 4,707,283 857,005 228,4544 4,707,283	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 1893Continued not allocable 11,274 3,962 7,312 (*)	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895 1,208 435 Finance, in 30,011 28,170 12,951 15,220 1,227	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 795,516 427,066 728,161 648,406 61,658,465 685,629 613,304 2,145,565 280,907 40,168 89,218 151,521 naurance, and 1,395,524 1,363,377 573,496 789,881 40,849	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 1,188 3,948 treal estate 230,743 240,986 86,044 154,942 10,488	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 771,216 1,463,993 778,583 923,067 2,499,769 576,098 188,286 208,591 179,221 Servicea 7,279,042 7,078,144 2,882,494 4,195,650 342,240	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 22,760 22,755 15,151 32,240 16,951 19,475 64,360 15,762 1393 1528 14,841 162,413 183,767 45,618 138,149 17,334
All returns, totel. Annuel returns, total. Calendar year returns Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. January 1972. February 1972. March 1972. March 1972. May 1972. May 1972. June 1972. Part-year returns, total. December 1971. July-November 1971. July-November 1971. January-June 1972. All returns, total. Celendar year returns. Noncalendar year returns. Noncalendar year returns, total. July 1971. August 1971. September 1971. September 1971.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295 3,5527 10,949 4,741 1,564 1,392 1,785 Wholesale and 612 228 385 (*) (*) (*) (*)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 3,138,412 1,486,474 4,707,283 857,005 228,454 297,809 330,742 d retail trade retail trade retail trade retail trade (418,319 418,319 92,822 325,497 (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 1893 3Continued not allocable 11,274 3,962 7,312 (*) (*) (*) (*)	#holes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 435 338 435 Finance, in 30,011 28,170 12,951 15,220 1,227 687 1,588	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 568,071 937,111 779,516 427,066 728,161 648,406 1,658,465 685,629 40,168 89,218 151,521 nsurance, and 1,395,524 1,363,377 573,496 789,881 40,849 19,339 108,823	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estate 230,743 240,986 86,044 154,942 10,488 6,246 15,497	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294 4,227	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 771,216 1,463,993 778,583 923,067 2,499,769 576,098 188,286 208,591 179,221 Services 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 27,816 43,527 17,515 32,240 16,951 19,475 64,360 2,564 383,767 44,641 183,767 45,618 138,149 17,334 3,632 23,514
All returns, totel. Anouel returns, total	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295 3,555 3,527 10,949 4,741 1,564 1,392 1,785 Wholesale and Wholesale and Wholesale and Wholesale and Wholesale and 612 228 385 (*)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,903 1,077,345 1,929,390 21,486,472 1,486,472 1,486,472 1,486,472 1,486,472 47,70,283 30,742 d retail trade retail trade retail trade 418,319 92,822 325,497 (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 37,221 112,161 17,826 15,217 11,716 893 3Continued not allocable 11,274 3,962 7,312 (*) (*)	Wholes 26,322 25,114 10,567 14,547 849 768 1,977 1,122 1,093 1,945 994 913 2,895 1,208 435 338 435 Finance, in 30,011 28,170 12,951 15,220 1,227 687	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 795,111 795,516 427,066 728,161 648,406 61,658,465 681,629 613,304 2,145,565 280,907 40,168 89,218 151,521 naurance, and 1,395,524 1,363,377 573,496 789,881 40,649 19,339 108,823 108,823 57,523	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estate 230,743 240,986 86,044 154,942 10,488 6,246	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,015,534 650,279 1,172,893 711,216 1,463,993 711,216 1,463,993 179,221 Servicea 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,3600 15,762 1393 1528 14,841 162,413 183,767 45,618 136,149 17,334 3,632 23,514
All returns, totel. Annuel returns, totel. Calendar year returns Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. January 1972. February 1972. March 1972. March 1972. May 1972. Mary 1972. Part-year returns, total. December 1971. July-November 1971. July-November 1971. January-June 1972. All returns, total. Celendar year returns Noncelendar year returns Noncelendar year returns, total. July 1971. August 1971. September 1971. October 1971. October 1971. November 1971. January 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295 3,5527 10,949 4,741 1,564 1,392 1,785 Wholesale and 612 228 385 (*) (*) (*) (*) (*)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 3,138,412 1,486,474 4,707,283 857,005 228,454 297,809 330,742 d retail trade retail trade retail trade retail trade (418,319 418,319 92,822 325,497 (*) (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 1893 3Continued not allocable 11,274 3,962 7,312 (*) (*) (*) (*) (*)	#holes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 435 338 435 Finance, in 30,011 28,170 12,951 15,220 1,227 687 1,588 1,142 606 928	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 568,071 937,111 795,151 6427,066 728,161 1,658,465 685,629 20,907 40,168 89,218 131,521 haurance, and 1,395,524 1,363,377 573,496 789,881 40,849 19,339 108,823 57,523 575,246,857 42,500	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estate 230,743 240,986 86,044 154,942 10,488 6,246 15,97 12,556 1,681 17,779	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294 4,227 2,054 1,447 1,543	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 778,583 923,067 2,499,769 576,098 188,286 208,591 179,221 Services 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095 317,138 227,348 259,151	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360 2,564 383,49 17,334 3,632 23,514 9,911 2,712 28,867
All returns, total. Annual returns, total. Calendar year returns Noncelendar year raturns, total. July 1971. August 1971. October 1971. November 1971. January 1972. Februery 1972. March 1972. April 1972. Mar 1972. Part-year returns, total. December 1971. July-November 1971. July-November 1971. January-June 1972. All raturns, total. Calendar year raturns Noncalendar year raturns, total. July 1971. August 1971. August 1971. September 1971. September 1971. October 1971. November 1971. October 1971. November 1971. January 1972. February 1972. February 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 4,105 3,314 4,105 3,527 10,949 4,741 1,564 1,392 1,785 Wholesale and Wholesale and 612 228 385 (*) (*) (*) (*) (*) 53	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,344,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,454 4,707,283 30,742 d retail trade retail trade retail trade 418,319 418,319 92,822 325,497 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 1893Continued not allocable 11,274 3,962 7,312 (*) (*) (*) (*) 1,910	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895 1,208 435 Finance, in 30,011 28,170 12,951 15,220 1,277 687 1,588 1,142 606 928 850	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 758,071 957,111 795,516 427,066 728,161 648,406 1,658,465 685,629 613,304 2,145,565 280,907 40,168 89,218 151,521 naurance, and 1,395,524 1,363,377 573,496 789,881 40,649 19,339 108,823 57,523 26,857 42,500 70,220	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estace 230,743 240,986 86,044 154,942 10,488 6,246 15,497 12,556 1,681 17,779 20,856	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,157 6,2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 47,247 19,979 27,438 4,227 2,054 4,227 2,054 1,447 1,543 1,642	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 576,098 188,286 208,591 179,221 Services 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095 317,138 227,348 299,151 226,6661	511,584 517,346 231,169 286,177 15,222 11,306 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,3600 15,762 1393 1528 14,841 162,413 183,767 45,618 138,149 17,334 3,632 23,514 9,911 2,712 18,867 6,983
All returns, total. Anouel returns, total. Calendar year returns. Noncelendar year raturns, total. July 1971. August 1971. September 1971. January 1972. February 1972. March 1972. March 1972. June 1972. Part-year returns, total. December 1971. January-June 1972. All raturns, total. Calendar year raturns. Noncelendar year raturns, total. July 1971. August 1971. Saptembar 1971. Saptembar 1971. Saptembar 1971. Saptembar 1971. Saptembar 1971. January 1972. February 1972. February 1972. February 1972. February 1972. Aarch 1972. Aarch 1972. April 1972. Aarch 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 4,105 3,527 10,949 4,741 1,564 1,392 1,785 Wholesale and 612 228 385 (*) (*) (*) (*) (*) (*) (*) (*)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,4544 4,707,283 418,319 418,319 418,319 92,822 325,497 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 1,716 1893Continued not allocable 11,274 11,274 3,962 7,312 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Wholes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895 1,208 435 Finance, in 30,011 28,170 12,951 15,220 1,227 687 1,588 1,142 606 928 850 1,923 1,793	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 588,071 957,111 795,516 6427,066 728,161 648,406 61,658,465 685,529 613,304 2,145,565 280,907 40,168 89,218 151,521 naurance, and 1,395,524 1,363,377 573,496 789,881 40,049 19,339 108,823 57,523 26,857 42,500 70,220 91,510	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 1,188 3,948 real estate 230,743 240,986 86,044 154,942 10,488 6,246 10,488 6,246 15,497 12,556 1,681 17,779 20,856 22,484 14,315	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294 4,227 2,054 1,447 1,543 1,625 3,405 3,405 3,405 3,172	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 718,583 923,067 2,499,769 576,098 188,286 208,591 179,221 Services 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095 317,138 227,348 259,151 226,061 496,756 6188,569	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 52,240 16,951 19,475 64,360 15,762 1393 1528 14,841 162,413 183,767 45,618 138,149 17,334 3,632 23,514 2,712 18,867 6,983 16,609 522
All returns, total. Annuel returns, total. Calendar year returns Noncelendar year raturns, total. July 1971. August 1971. September 1971. October 1971. January 1972. February 1972. March 1972. April 1972. Mary 1972. June 1977. Part-year returns, total. December 1971. January-June 1972. All raturns, total. Calendar year raturns, total. July 1971. August 1971. August 1971. September 1971. January-June 1972. All raturns, total. July 1971. August 1971. August 1971. September 1971. January-June 1972. February 1972. February 1972. February 1972. March 1972. March 1972. March 1972. March 1972. March 1972. March 1972. March 1972. March 1972. March 1972. May 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295 3,557 10,949 4,741 1,564 1,392 1,785 Wholesale and Wholesale and Wholesale and Wholesale and Wholesale and Wholesale and Wholesale and Wholesale and Wholesale and Wholesale and Signature and	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 3,138,412 1,486,47 4,707,283 857,005 228,454 297,809 330,742 d retail trade retail trade retail trade 418,319 92,822 325,497 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 1893Continued not allocable 11,274 3,962 7,312 (*) (*) (*) (*) (*) (*)	#holes: 26,322 25,114 10,567 14,547 849 768 1,977 1,122 1,093 1,945 994 913 2,895 1,208 435 338 435 Finance, in 30,011 28,170 12,951 15,220 1,227 1,588 1,142 606 928 850 1,923 1,793 1,793 1,793 1,527	ale and retail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 588,071 937,111 795,516 427,066 728,161 1,658,465 613,304 2,145,565 89,218 89,218 151,521 maurance, and 1,395,524 1,363,377 573,496 789,881 40,849 19,339 108,823 37,523 26,857 42,500 70,200 70,200 71,510 110,561 72,882	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estate 230,743 240,986 86,044 154,942 10,488 6,246 15,497 12,556 1,681 17,779 20,856 22,484 14,315 5,995	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294 4,227 2,054 1,447 1,543 1,623 3,405 1,722 1,623 1,623 1,823 1,829 1,840 1,890 1	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,015,534 650,279 1,172,893 711,216 1,463,993 78,583 923,067 2,499,769 566,098 188,286 208,591 179,221 Servicea 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095 317,138 227,348 259,151 236,061 486,756 188,569	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,991 19,475 64,360 1,5,762 1,393 1,528 1,4,841 162,413 183,767 45,618 138,149 17,334 3,632 23,514 9,911 2,712 18,867 6,983 16,609 522 13,068
All returns, total. Anouel returns, total. Calendar year returns. Noncelendar year raturns, total. July 1971. August 1971. September 1971. January 1972. February 1972. March 1972. March 1972. June 1972. Part-year returns, total. December 1971. January-June 1972. All raturns, total. Calendar year raturns. Noncelendar year raturns, total. July 1971. August 1971. Saptembar 1971. Saptembar 1971. Saptembar 1971. Saptembar 1971. Saptembar 1971. January 1972. February 1972. February 1972. February 1972. February 1972. Aarch 1972. Aarch 1972. April 1972. Aarch 1972.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 4,105 3,527 10,949 4,741 1,564 1,392 1,785 Wholesale and 612 228 385 (*) (*) (*) (*) (*) (*) (*) (*)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 1,394,998 3,138,412 1,486,474 1,544,587 4,707,283 857,005 228,4544 4,707,283 418,319 418,319 418,319 92,822 325,497 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 893 3Continued not allocable 11,274 3,962 7,312 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	#holes: 26,322 25,114 10,567 14,547 849 768 1,977 1,129 1,093 1,945 994 435 338 435 Finance, in 30,011 28,170 12,951 15,220 1,227 687 1,588 1,142 606 928 850 1,923 1,793 1,527 2,948	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 588,071 957,111 795,516 6427,066 728,161 648,406 61,658,465 685,529 613,304 2,145,565 280,907 40,168 89,218 151,521 naurance, and 1,395,524 1,363,377 573,496 789,881 40,049 19,339 108,823 57,523 26,857 42,500 70,220 91,510	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 1,188 3,948 real estate 230,743 240,986 86,044 154,942 10,488 6,246 10,488 6,246 15,497 12,556 1,681 17,779 20,856 22,484 14,315	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294 4,227 2,054 1,447 1,543 1,625 3,405 3,405 3,405 3,172	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 718,583 923,067 2,499,769 576,098 188,286 208,591 179,221 Services 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095 317,138 227,348 259,151 226,061 496,756 6188,569	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 52,240 16,951 19,475 64,360 15,762 1393 1528 14,841 162,413 183,767 45,618 138,149 17,334 3,632 23,514 4,911 2,712 18,867 6,983 16,609 522
All returns, total. Annual returns, total. Calendar year returns Noncelendar year raturns, total. July 1971. August 1971. October 1971. October 1971. January 1972. Februery 1972. March 1972. April 1972. April 1972. Patt-year returns, total. December 1971. July-November 1971. January-June 1972. All raturns, total. Calendar year returns. Noncalendar year returns, total. July 1971. August 1971. August 1971. September 1971. January 1972. February 1972. February 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. April 1972. January 1972. Patr-year returns, total. December 1971.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 4,105 3,314 4,105 3,527 10,949 4,741 1,564 1,392 1,785 Wholesale and 612 228 385 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 3,138,412 1,486,47 4,707,283 857,005 228,454 297,809 330,742 d retail trade retail trade retail trade 418,319 92,822 325,497 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 893 3Continued not allocable 11,274 3,962 7,312 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	#holes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 913 2,895 1,208 435 Finance, in 30,011 28,170 12,951 15,220 1,227 687 1,588 1,142 606 928 850 1,923 1,793 1,527 2,948 1,841 865	ale and retail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 535,151 588,071 937,111 795,516 427,066 728,161 648,406 1,658,465 669,629 613,304 2,145,565 89,218 151,521 naurance, and 1,395,524 1,363,377 579,496 789,881 40,849 19,339 108,823 37,523 26,857 42,500 70,220 91,510 72,882 148,817 72,882 148,817 9,926	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estace 230,743 240,986 86,044 154,942 10,488 6,246 15,497 20,856 22,484 14,315 5,995 27,045	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294 4,227 2,054 1,642 1,643 1,644 1,545 1,645 1,447 1	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 78,392,915 1,015,534 650,279 1,172,893 711,216 1,463,993 711,216 1,463,993 719,221 Servicea 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095 317,138 227,348 289,151 226,061 496,756 188,569 257,782 818,091 200,898 40,956	511,584 517,346 231,169 286,177 15,222 11,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,3600 15,762 1393 1528 14,841 162,413 183,767 45,618 138,149 17,334 18,167 6,983 16,609 17,334 18,167
All returns, totel. Annuel returns, totel. Calendar year returns Noncelendar year raturns, totel. July 1971. August 1971. September 1971. October 1971. January 1972. February 1972. March 1972. May 1972. May 1972. May 1972. June 1972. Part-year returns, total. December 1971. January-June 1972. All returns, totel. Annuel returns, totel. Celendar year returns Noncelendar year returns, total. July 1971. August 1971. August 1971. September 1971. January 1972. February 1972. February 1972. March 1972. March 1972. March 1972. March 1972. March 1972. March 1972. May 1972. June 1972. Part-year returns, total.	96,659 91,918 40,231 51,687 3,480 3,170 6,703 3,844 2,744 4,105 3,314 6,295 3,557 10,949 4,741 1,564 1,392 1,785 Wholesale and Wholesale and 612 228 385 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Total 42,553,887 41,696,882 18,793,498 22,903,384 1,373,814 1,501,353 2,906,725 1,843,003 1,077,345 1,929,390 3,138,412 1,486,474 4,707,283 857,005 228,454 297,809 330,742 d retail trade retail trade retail trade 418,319 418,319 92,822 325,497 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	956,667 964,493 402,497 561,996 34,788 32,120 59,652 42,432 27,331 66,046 38,617 77,989 33,639 37,221 112,161 17,826 15,217 11,716 1893 3Continued not allocable 11,274 3,962 7,312 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	#holes: 26,322 25,114 10,567 14,547 849 768 1,977 1,219 771 1,122 1,093 1,945 994 435 338 435 Finance, in 30,011 28,170 12,951 15,220 1,227 687 1,588 1,142 606 928 850 928 850 1,923 1,793 1,527 1,588 1,142 1,144	ale and rerail holesale trad 16,529,678 16,248,771 6,486,326 9,762,445 533,151 568,071 937,111 795,151 6,427,066 728,161 1,658,465 685,629 613,304 2,145,565 280,907 40,168 89,218 151,521 naurance, and 1,395,524 1,363,377 573,496 789,881 40,849 19,339 108,823 37,523 26,857 42,500 70,220 91,510 110,561 72,882 148,817 32,147	trade 433,809 435,873 167,366 268,507 18,578 20,306 23,384 19,164 19,515 21,309 19,192 45,505 15,944 17,607 48,003 12,064 14,824 11,188 3,948 real estate 230,743 240,986 86,044 154,942 10,488 6,246 15,97 12,556 1,681 17,779 20,856 22,484 14,315 3,995 27,045	69,725 66,191 29,436 36,755 2,589 2,401 4,668 2,619 1,973 2,910 2,167 4,310 2,556 2,612 7,949 3,533 1,129 1,054 1,350 51,548 47,417 19,979 27,438 1,890 2,294 4,227 2,054 4,227 2,054 4,227 2,054 4,227 2,054 4,227 2,054 4,447 1,543 1,625 3,409 1,722 1,857 5,374 4,132	Retail crade 25,605,890 25,029,792 12,214,350 12,815,442 788,392 929,615 1,872,101 1,015,534 650,279 1,172,893 711,216 1,463,993 778,583 923,067 2,499,769 576,098 188,286 208,591 179,221 Services 7,279,042 7,078,144 2,882,494 4,195,650 342,240 347,419 705,095 317,138 227,348 259,151 236,061 188,569 257,782 818,091 200,898	511,584 517,346 231,169 286,177 15,222 211,506 34,805 22,760 7,816 43,527 17,515 32,240 16,951 19,475 64,360 2,526 4,941 183,767 45,618 138,149 17,334 3,632 23,514 9,911 2,712 18,867 6,983 16,609 5,22 13,068 24,997 121,354

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

"Deficit exceeds income.

NOTE: Estimates are rounded and may not add to totals.

"Nature of business not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations.."

Table 4.5 -- STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[All figu	res are estima	tes based on s	amplesmoney	amounts are in	thousands of	dollars]			
	All	industrial div	isions	Agricultur	e, forestry, a	nd fishery		Mining	
Number of stockholders and item		Size of to	tal assets		Size of to	tal assets		Size of to	tal assets
	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number Number of stockholders	262,066 663,338	258,350 647,824	3,716 15,514	12,040 40,312	11,773 39,147	267 1,165	2,322 6,960	2,252 6,676	70 284
Business receipts	78,081,121 2,160,592 11,720,012	65,653,868 1,762,065 9,283,938	12,427,253 398,527 2,436,074	2,198,153 21,161 680,422	1,782,666 18,097 571,191	415,487 3,064 109,231	604,455 26,981 179,833	433,158 16,597 90,877	171,297 10,384 88,956
Returns With 1 Stockholder									
Number Business receipts	75,412 15,366,030	74,836 13,482,841	576 1,883,189	1,959 224,110	1,916 183,365	43 40,745	6 <u>21</u> 113,689	609 81,807	12 31,882
Net income (less deficit)	130,824	130,183	641	133,828	124,323	19,505	12,226	13,016	790
Net worth Distribution to stockholders in cash and property	2,040,215 211,638	1,280,806 169,201	759,409 42,437	31,354 1,201	18,454 1,028	12,900 173	31,505 587	¹ 990 397	32,495 190
Returns With 2 Stockholders									
Number Business receipts	90,940 23,191,682	90,245 21,195,583	695 1,996,099	2,969 443,025	2,924 375,554	45 67,471	540 191,804	520 158,884	20 32,920
Net income (less dsficit) Net worth Distribution to stockholders in cash and property	524,512 2,802,494 315,111	482,104 2,537,884 285,679	42,408 264,610 29,432	2,263 73,497 10,710	2,785 66,511 8,123	1522 6,986 2,587	7,111 47,524 3,256	6,675 27,040 2,489	436 20,484 767
Returns With 3 Stockholders									
Number Business receipts	44,289 14,549,264	43,711 12,770,600	578 1,778,664	2,630 506,284	2,595 423,561	35 82,723	411 104,857	405 91,265	13,592
Net income (less deficit)	428,592	375,638	52,954	22,625	20,959	1,666	11,199	8,702	2,497
Net worth Distribution to stockholders in eash and property	2,088,140 213,532	1,855,385 188,143	232,755 25,389	172,985 10,849	159,967 9,402	13,018 1,447	30,771 9,115	25,928 7,353	4,843 1,762
Returns With 4 Stockholders Number	26 377	2/ 020	517	1 068	1,929	39	335	320	
Number Business receipts.	25,344 10,084,072	24,827 8,266,103	1,817,969	1,968 385,950	340,093	45,857	70,118	328 42,384	27,734
Nst income (less deficit)	350,018 1,698,283	286,037 1,446,269	63,981 252,014	6,950 136,843	6,606 129,547	344 7,296	3,799 14,344	1,828 8,893	1,971 5,451
Distribution to stockholders in cash and property	170,228	141,902	28,326	5,984	5,356	628	4,195	3,339	856
Returns With 5 Stockholders Number	9,775	9,441	334	1,030	1,006	24	(*)	(*)	(+)
Business receipts	4,726,669	3,449,025	1,277,644	234,677 8,749	203,280	31,397	(*)	(+)	(+)
Net income (less deficit)	220,340 930,638 102,261	162,584 710,583 76,821	57,756 220,055 25,440	98,962 3,698	5,296 82,430 3,116	3,453 16,532 582	(*) (*)	(*)	(*) (*)
Returns With 6 Stockholders									}
Number Business receipts	5,485 2,967,227	5,249 2,054,798	236 912,429	436 111,158	417 99,718	19 11,440	(*) (*)	(*)	(*)
Net income (less deficit)	139,048	98,730	40,318	6,851	4,976	1,875	(*)	(+)	(*)
Distribution to stockholders in cash and property	578,178 66,668	420,575 44,009	157,603 22,659	52,966 3,700	42,643 1,404	10,323 2,296	(*) (*)	(*)	(*)
Returns With 7 Stockholders								-	
Number Business receipts	3,372 2,132,280	3,179 1,393,212	193 739,068	288 99,185	274 41,257	14 57,928	(*) (*)	(*)	(*) (*)
Net income (less deficit)	93,411 451,046	65,452 321,802	27,959 129,244	1,646	237 15,100	1,409 10,460	(*) (*)	(*)	(*) (*)
Distribution to stockholders in cash and property	56,804	40,805	15,999	25,560 1,784	761	1,023	(*)	(#)	(*)
Returns With 8 Stockholders Number	3,217	2 001	100	220	23.0	10	(.)	/ "	
Business receipts	1,899,041	3,021 1,208,293	196 690,748	230 31,692	21.8 20,562	11,130	(*) (*)	(*)	(+)
Net income (less deficit) Net worth Distribution to stockholders in cash and property	113,969 463,966 63,936	67,478 313,277 37,957	46,491 150,689 25,979	2,952 20,613 1,241	74 9,729 287	2,878 10,884 954	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)
Returns With 9 Stockholders									
Number Business receipts	1,879 1,461,104	1,710 864,432	169 596,672	296 93,183	279 53,057	17 40,126	(*) (*)	(*) (*)	(*) (*)
Net income (less deficit)	65,171	33,835	31,336	2,334	1,502	832	(*)	(*)	(*)
Distribution to stockholders in cash and property	305,144 33,330	188,787 17,972	116,357 15,358	39,019 1,893	33,686 1,220	5,333 673	(*) (*)	(*)	(*)
Returns With 10 Stockholders Number	2,354	2,132	222	234	(*)	(#)	(±)	(*)	(*)
Business receipts	1,703,752	968,981	734,771	68,889	(*)	(+)	(*) (*)	(*)	(+)
Net income (less deficit)	94,707 361,908	60,024 208,570	34,683 153,338	619 28,623	(*)	(*) (*)	(*) (*)	(*)	(*) (*)
Pistribution to stockholders in cash and property	60,713	40,349	20,364	1,061	(*)	(*)	(*)	(*)	(*)

lable -.5--STOYKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

[All figures are estimates based on samples--money amounts are in thousanda of dollars]

	Cont	ract construct	ion		Manufacturing			ation, communi , gaa, and san servicea	
Number of stockholders and item		Size of to	tal assets		Size of to	tal assets		Size of tot	al assets
	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS Number.	27,556	27,006	550	28,606	27,979	627	11,673	11,563	110
Number of stockholders Business receipts	62,410	60,396 8, 1 53,077	2,014 2,041,141	74,505 11,621,374	71,462 9,192,314	3,043 2,429,060	29,527 2,185,961	29,047 1,896,028	480 289,933
Net income (less deficit)	297,609 1,096,538	229,601 879,699	68,008 216,839	397,894 2, 1 36,383	265,063 1,531,152	132,831 605,231	72,625 388,769	54,698 299, 1 21	17,927 89,648
Returns With 1 Stockholder									
Number Business receipts	8,219 2,228,178	8,124 1,968,030	95 260,148	7,410 1,938,671	7,332 1,574,532	78 364 ,1 39	3,314 471,760	3,295 427,2 1 5	19 44,545
Net income (less deficit)	48,344 159,303 34,421	43,727 144,067 31,988	4,617 15,236 2,433	1 ₃₄ 291,015 26,764	¹ 3,568 199,009 18,844	3,534 92,006 7,920	10,900 83,087 12,511	7,625 53,590 7,346	3,275 29,497 5,165
Returns With 2 Stockholders	11,384	11,247	137	9,916	9,850		/ 205	/ 200	20
Number. Business receipts.	3,528,813	3,059,160	469,653	3,022,542	2,789,664	232,878	4,307 597,408	4,289 572,792	18 24,616
Net income (less deficit)	90,323 351,837 43,816	78,811 316,214 38,014	11,512 35,623 5,802	62,947 442,367 38,863	52,768 384,806 35,961	10,179 57,561 2,902	12,735 92,104 11,233	14,470 87,664 10,787	¹ 1,735 4,440 446
Returns With 3 Stockholders									
Number Business receipts	3,924 1,589,465	3,842 1,316,920	82 272 ,5 45	5,602 2,318,473	5,497 1,942,938	105 375,535	1,878 385,232	1,866 357,529	12 27,703
Net income (less deficit)	50,028 199,159 15,673	41,167 163,460 11,492	8,861 35,699 4,181	89,086 396,027 40,589	74,136 328,485 35,460	14,950 67,542 5,129	9,070 66,317 6,310	7,203 58,580 5, 856	1,867 7,737 454
Returns With 4 Stockholders Number.	2.4.4	2.240	bro.	0 (30	0.543		040		3.5
Business receipts	2,468 1,149,454	2,389 830,586	79 31 8,8 68	2,613 1,580,842	2,541 1,321,991	72 258,851	949 281,001	934 244,214	15 36,787
Net income (less deficit). Net worth. Distribution to stockholders in cash and property	38,010 155,544 20,904	25,304 116,425 15,483	12,706 39,119 5,421	68,173 299,568 29,837	55,610 233,963 25,958	12,563 65,605 3,879	11,541 35,116 4,485	9,28 8 29,855 3,796	2,253 5,261 689
Returns With 5 Stockholders Number.	674	625	49	1,269	1,202	67	357	339	10
Business receipts	652,659	423,022	229,637	795,473	545,017	250,456	130,755	67,842	18 62,913
Net income (less deficit). Net worth. Distribution to stockholders in cash and property	25,378 81,209 7,327	15,548 55,083 3,525	9,830 26,126 3,802	51,182 185,344 24,416	35,688 128,687 1 6,317	15,494 56,657 8,099	13,153 44,700 7,699	5,356 21,416 4,378	7,797 23,284 3,321
Returns With ϵ Stockholders	346	317	29	508	456	52	253	250	3
Business receipts	306,985	155,081	151,904	455,797	246,459	209,338	46,954	41,086	5,868
Net income (less deficit)	10,253 38,263 5,485	4,549 20,040 2,566	5,704 18,223 2,919	27,876 122,402 11,686	11,251 61,663 3,740	16,625 60,739 7,946	12,327 9,822 966	12,799 7,202 702	472 2,620 264
Returns With 7 Stockholders	200	1.00	20	200	003		0.58	050	
Number. Business receipts	200 197,098	180 109,990	20 87,108	332 338,620	291 181,774	41 156,846	257 127,231	253 102,039	25,192
Net income (less deficit)	8,332 22,393 6,105	6,414 15,035 4,838	1,918 7,358 1,267	14,385 82,823 11,812	6,302 41,978 6,280	8,083 40,845 5,532	5,530 24,272 2,867	3,413 20,133 1,645	2,117 4,139 1,222
Returns With 8 Stockholders							i		
Number. Business receipts.	237 348,€34	213	24 118,034	573 554,225	512 327,895	61 226,330	221 21,039	215 15,097	5,942
Net income (less deficit)	15,234 52,290 6,081	8,732 34,544 2,511	6,502 17,746 3,570	37,523 143,452 27,132	11,884 75,837 9,870	25,639 67,615 17,262	741 13,070 2,238	1,171 10,671 2,209	1430 2,399 29
Returns With 9 Stockholders									
Number. Business receipts.	18 59,377	_	18 59,377	187 300,083	(*)	(*)	(*)	(*)	(*)
Net income (less deficit). Net worth. Distribution to stockholders in cash and property	2,119 8,578 407	-	2,119 8,578 407	22,637 84,623 9,475	(*) (*) (*)	(*) (*) (*)	(*) (*)	(*) (*) (*)	(*) (*) (+)
Returns With 10 Stockholders Number	86	(*)	(*)	196	(*)	(*)	40	(+)	(*)
Business receipts Net income (less deficit)	133,555 9,588	(+)	(+)	316,648	(*)	(*)	69 89,877	(*) (*)	(*) (*)
Net worth. Distribution to stockholders in rash and property	27,942 1,621	(*)	(*) (*) (*)	24,119 88,762 9,855	(*) (*) (*)	(*) (*)	9,465 15,343 8,383	(*) (*)	(*) (*)

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				Wholesa	ile and retail	trade			
		Total		W	holesale trade			Retail trade	
Number of stockholders and item		Size of to	tal assets		Size of to	tal assets		Size of •n	tal assets
TOTAL OF GOOD AND ACT OF THE PARTY OF THE PA	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,900,900	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(19)	(20)	(21)	(22)	(23)	(24)	(.5)	(26)	(27)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS	96,659	05 435	1 024	26,322	25,802	520	69,725	69,230	/05
Number Number of stockholders	239,881	95,635 235,489	1,024 4,392	68,956	66,642	2,314	169,494	167,462	495 2,032
Business receipts. Net income (less deficit). Net worth.	42,553,887 956,667 5,007,201	36,569,072 796,405 4,373,532	5,984,815 160,262 633,669	16,529,678 433,809 1,907,597	13,247,901 334,300 1,559,611	3,281,777 99,509 347,986	25,605,890 511,584 3,057,422	22,942,296 452,672 2,778,162	2,663,594 58,912 279,260
Returns With 1 Stockholder							,		
Number Business receipts	26,880 8,046,910	26,761 7,348,640	119 698,270	7,217 2,710,393	7,164 2,415,694	53 294 , 699	19,444 5,225,103	19,378 4,821,532	66 403,571
Net income (less deficit)	94,673 708,979 74,149	80,485 639,976 67,426	14,188 69,003 6,723	37,712 230,915 27,899	30,137 206,785 23,652	7,575 24,130 4,247	56,135 472,709 45,294	49,522 427,836 42,818	6,6 <u>1</u> 3 44,873 2,476
Returns With 2 Stockholders									
Number Business receipts	34,440 12,741,821	34,247 11,718,278	193 1,023,543	8,922 4,438,332	8,828 3,978,100	94 460,232	25,442 8,239,674	25,345 7,681,951	97 557,723
Net income (less deficit)	232,237 1,344,430 120,177	212,249 1,257,957 110,545	19,988 86,473 9,632	100,414 466,493 48,763	89,192 424,401 43,987	11,222 42,092 4,776	129,492 869,253 71,339	121,123 826,285 66,558	8,369 42,968 4,781
Returns With 3 Stockholders									
Number Business receipts	17,604 8,224,058	17,436 7,350,670	168 873,388	4,514 2,950,535	4,437 2,543,451	77 407,084	12,855 5,111,099	12,765	90 464,937
Net income (less deficit)	190,723 975,476 82,887	170,084 890,704 74,293	20,639 84,772 8,594	78,263 318,312 36,888	65,227 271,418 31,047	13,036 46,894 5,841	106,869 635,920 42,756	99,253 598,226 40,003	7,616 37,694 2,753
Returns With 4 Stockholders									
Number Business receipts	9,733 5,832,237	9,569 4,779,287	164 1,052,950	2,771 2,387,830	2,681 1,695,874	90 691,956	6,889 3,407,474	6,817 3,057,498	72 349,976
Net income (less deficit)	157,880 776,619 64,120	131,429 670,031 53,825	26,451 106,588 10,295	75,686 315,610 32,113	55,231 241,930 24,660	20,455 73,680 7,453	81,383 458,735 31,745	75,873 426,998 29,165	5,510 31,737 2,580
Returns With 5 Stockholders									
Number Business receipts	3,051 2,557,393	2,955 1,911,162	96 646,231	936 1,213,241	889 819,212	47 394,029	2,114 1,344,152	2,065 1,091,950	49 252,202
Net income (less deficit)	93,071 385,291 40,649	73,419 315,393 32,702	19,652 69,898 7,947	45,634 168,793 15,814	33,961 129,205 11,076	11,673 39,588 4,738	47,437 216,498 24,835	39,458 186,188 21,626	7,979 30,310 3,209
Returns With & Stockholders									
Number. Business receipts.	1,789 1,644,382	1,724 1,160,565	65 483,817	693 879,893	656 537,697	37 342,196	1,090 742,227	1,062 600,606	28 141,621
Net income (less deficit)	55,945	41,291	14,654	27,419	18,027	9,392	27,782	22,520	5,262
Net worth Distribution to stockholders in cash and property	227,568 20,994	183,275 14,378	44,293 6,616	113,608 9,464	86,352 5,010	27,256 4,454	112,990 11,530	95,953 9,368	17,037 2,162
Returns With 7 Stockholders									
Number Business receipts	934 1,128,789	804,985	323,804	378 713,869	341 494,974	37 218,895	554 405,332	310,011	95,321
Net income (less deficit)	39,107 192,076 17,795	28,442 144,923 13,820	10,665 47,153 3,975	23,648 107,890 12,189	15,884 81,012 9,101	7,764 26,878 3,088	14,935 82,274 5,604	12,558 63,911 4,719	2,377 18,363 885
Returns With 8 Stockholders									
Number	943 746,587	894 468,267	49 278,320	466 377,176	439 233,285	27 143,891	476 361,195	455 234,982	21 126,213
Net income (less deficit)	27,168	18,856	8,312	14,961	9,128	5,833	12,068	9,728	2,340
Net Worth Distribution to stockholders in cash and property	138,867 8,756	106,244 6,504	32,623 2,252	63,341 3,306	42,177 1,839	21,164 1,467	74,684 5,450	64,067 4,665	10,617 785
Returns With @ Stockholders									
Number Business receipts	818,019	532,282	285,737	244 466,779	(*)	(+)	421 347,573	397 229,534	24 118,039
Net income (less deficit)	29,134 125,973 14,892	14,352 79,218 8,569	14,782 46,755 6,323	15,566 59,445 9,442	(*) (*) (*)	(*) (*) (*)	13,260 65,627 5,450	6,244 46,141 2,905	7,016 19,486 2,545
Returns With 10 Stockholders									
Number Pusiness receipts	620 8 1 3,691	565 494,936	55 318,755	180 391,630	152 226,866	28 164,764	439 422,061	412 268,070	27 153,991
Net income (less ieficit) Net worth Distribution to stockholders in cash and property	36,729 131,922 23,390	25,798 85,811 18,349	10,931 46,111 5,041	14,50€ €3,190 8,430	9,405 43,254 €,148	5,101 19,936 2,282	22,223 68,732 14,960	16,393 42,557 12,201	5,830 26,175 2, 7 59

Table -.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME. AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Finance, i	nsurance, and	real estate	-	Services	
Number of stockholders and item		Size of to	tal assets		Size of to	tal assets
Number of stockholders and Item	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(28)	(29)	(30)	(31)	(32)	(33)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS Number.	30,011	29,491	520	51,548	51,009	539
Number of stockholders	84,949	83,032	1,917	120,945	118,765	2,180
Business receipts Net income (less deficit). Net worth	1,395,524 230,743 848,728	1,272,838 208,017 731,072	122,686 22,726 117,656	7,279,042 162,413 1,366,916	6,312,940 179,754 795,778	966,102 117,341 571,138
Returns With 1 Stockholder	7,878	7,773	105	18,540	18,437	103
Mumber. Business receipts.	327,051	296,817	30,234	2,002,770	1,589,544	413,226
Net income (less deficit)	29,919 128,975 20,737	29,190 113,894 18,444	729 15,081 2,293	115,755 605,113 41,068	1,220 112,856 23,556	¹ 16,975 492,257 17,512
Returns With 2 Stockholders	0.000	0.000		15 CIO	15.445	300
Mumber Business receipts	9,320 494,096	9,207 475,104	113 18,992	17,549 2,153,661	17,447 2,032,535	102 121,126
Net income (less deficit)	65,718 182,830 41,915	62,003 163,096 38,894	3,715 19,734 3,021	53,392 259,494 43,925	55,773 227,508 40,866	12,381 31,986 3,059
Returns With 3 Stockholiers						
Number Eusiness receipts	5,174 241,958	5,090 225,937	16,021	6,889 1,177,316	6,803 1,060,159	117,157
Net income (less deficit)	33,853 135,091 17,363	29,167 121,988 15,811	4,686 13,103 1,552	22,786 108,895 30,746	24,998 102,854 28,476	12,212 6,041 2,270
Returns With 4 Stockholiers						
Number. Business receipts.	3,138 120,232	3,067 108,466	71 11,766	3,847 656,558	3,780 593,186	63,372
Net income (less deficit) Net worth Distribution to stockholders in cash and property	32,858 145,098 15,289	26,782 130,536 13,088	6,076 14,562 2,201	31,473 131,910 24,854	30,017 125,593 20,497	1,456 6,317 4,357
Returns With 5 Stockholders	1 500	3 /50	20	1 (197		25
Number. Business receipts	1,509 50,951	1,470 39,109	39 11,842	1,677 286,585	1,640 246,122	40,463
Net income (less deficit)	19,417 65,365 7,933	18,044 51,399 7,350	1,373 13,966 583	10,501 55,404 10,312	10,776 46,222 9,395	1 ₂₇₅ 9,182 917
Returns With t Stockholiers						
Number	1,018 54,596	987 47,461	7,135	1,084 307,662	1,054 278,139	30 29,523
Net income (less deficit)	13,733 58,858 9,626	12,233 40,927 7,869	1,500 17,931 1,757	22,090 58,146 13,230	23,737 58,650 12,373	¹ 1;647 1504 857
Returns With 7 Stockholders						
Number. Business receipts.	574 33,494	556 26,278	7,216	727 187,780	695 121,945	65,835
Net income (less deficit)	8,899 35,018 7,975	8,475 30,351 6,435	424 4,667 1,540	15,814 60,056 7,605	13,108 49,389 6,322	2,706 10,667 1,283
Returns With 3 Stockholders						
Number Business receipts	496 24,859	480 12,008	16 12,851	413 149,922	390 122,460	23 27,462
Net income (less deficit)	13,997 42,610 7,785	12,266 34,213 6,828	1,731 8,397 957	15,310 44,305 9,974	15,082 37,240 9,428	228 7,065 546
Returns With 9 Stockholders						
Number Business receipts	332 9,476	317 7,197	15 2,279	262 141,095	246 119,934	16 21,161
Net income (less deficit). het worth Distribution to stockholders in cash and property.	5,821 23,806 3,424	4,698 20,712 2,544	1,123 3,094 880	530 17,452 2,800	540 16,124 1,731	1,069
Returns With 10 Stockholders						
Number. Business receipts.	571 38,811	543 34,461	28 4,350	560 215,693	517 148,916	43 66,777
Net income (less deficit)	6,528 31,077 7,615	5,159 23,956 6,439	1,369 7,121 1,176	6,272 26,141 7,886	4,503 19,342 4,554	1,769 6,799 3,332

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

1Deficit exceeds income.

NOTE: Estimates are rounded and may not add to totals.

"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Pesign and Limitations."

All Corporations

Contents

Basic tables

- 5.1 Receipts, selected deductions, and net income, by industry, 188
- 5.2 Income statement for selected industries, 192
- 5.3 Receipts, selected deductions, and net income, by selected industries and size of business receipts, 197

An association organized to conduct business for profit and having the predominant characteristics of a corporation was required to file a corporation income tax return. Most such associations were incorporated under State law and characterized by limited liability of the owners, continuity of life, centralized management, and free transferability of interest.

However, certain kinds of associations, some of which were not incorporated under State law, were treated as corporations for tax purposes. Some of these were specifically provided for in the Code (real estate investment trusts or insurance companies, for example); others were classified as corporations under the Income Tax Regulations because they had a "preponderance" of the corporate characteristics mentioned above. If an association organized for profit was not considered a corporation, it was usually classified as a partnership for filing purposes.

The statistics in this section from the returns of corporations are included in this report only to complete the picture of total U.S. business activity. The primary Statistics of Income source of corporate data is the report, Statistics of Income—Corporation Income Tax Returns.

Table 5.1-RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY [All figures are estimates cased on samples—money amounts are in thousands of dollars]

The state of the s		st Ket income	(14)	532 96,688,311	_	208 447,360 486 16',055	2,897,239	£.	÷	- m	7 4		34. 1.75, 384 (*)	186,279,281	611 935,152 391 879,855 654 1,157,374	-4				(*) 652 645,252 420 693,736						768 313,664 97,774	1010	ਜੰ	- 17	585 573, 376	276 5,382,706	377 2,042,616	275 T) (C) 475
		tes Interes	(13)	3,980 53,786,6	210,545 190,6	1,753 146,200 3,792 44,480	335,301 232,90	E	££	47,111 2,652 101,76	9,878 50,4	94,574 51,29	81,151 34,94	408,498	370,195 224,611 338,854 115,391 699,449 131,654	ੂੰ 		186,731 82,336 120,330 78,261			10.10		100		01.10	151,714 121,766 43,293 15,961	2000	-2 1		0.1	236,269 759,2	3,180 486,8	
	Income	is- Taxes	(12	43,218,980	7.1	392 141 200 68	22	**		830 94 746 100	575 59 171 42	-7	Ę-	7	7 C M	- 5		* 0 0 1	×0.61	10.00	N 100	2.2				10.10	10 .+ -1			-1° 10°	1	244 655	707
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	MILE DEL	Deprecia	(17)	3 46,639,66		1 221,39 0 104,20	9 764,48	£ \$	££	159,83 3 297,74	77 144,57 36 153,17	m	165,09	1,335,84	22 275,52 56 612,32 00 447,99	- A	-1.0	23,233 23,233 33 138,153	Ω ¬+	n =	9.3	32 94,20	164,802 17 59,465	, 4 G	4 D	217,016	975		425	0 ¢	2,546,930	1,826,	775
+ 70	De Cultus	Business	(10)	1,496,206,71	36 . E76 . E	6,0779,38 <u>3</u>	14,067,39	€£	**	3,174,40	1,853,77	2,664,34	2,199,63 (*)	76,545,51	30,913,602 17,212,156 28,419,760			12,776,777			19,418,44 8,779,18	4,175,16 6,464,09	20,654,23 6,757,98	1,390,84 2,728,41	13,468,30		6,694,73 4,518,65 2,176,08				56,995,52	27,490,42	7,6400,621
form	COD	Total	(6)	1,620,755,731	10,492,339	6,484,747 4,000,592	14,914,323	**	* *	3,301,891 7,261,412	5,124,365	2,816,02	2,315,162 (*)	978,159	31,579,795 17,672,726 28,725,638	660,508,594	88,988,350	12,979,402	4,837,823	(*) 6,884,324 11,471,579	3,939,394	4,207,578 6,537,788	20,842,075	1,398,746 2,755,759	14,126,398 5,693,467	6,655,760 1,777,171	6,783,798 4,583,890 2,199,908	19,957,957	24,059,142 8,401,457 2,712,157	4,150,507	59,010,973	28,294,577	105,205,501
TO GOLD		Number of returns	(8)	1,063,920	22,305	14,097	6,368	£3	££	3,193	1,317	47.24	2,112	86,460	28,040	124,542	10,688	1,382	1,342	(*) 11,575 2,056	3,946	1,405	2,314	1,275	6,793	2,344	4,115 2,564 1,551	2,330 (*)	3,130	10,254	6,796	2,082	20/
Serious di pus		(less deficit)	(7)	7 1,700,323	050,805	135,347	2,160,759	1108,266	167,192 17,766	136,087	1,854,028	157,670	153,272	1,925,178	524,487 635,717 764,974	38,750,708	3,820,505	507,891	217,725	234,700 614,859 650,438	834,849	218,475	710,490	22,038	730,833	285,148	321,719 227,868 93,851	1,037,482	1,809,121 926,709	321,487	5,104,252	1,891,688	CCT (7C) 67
and amount of		Interest	(0)	697,011	362,595	286,660 75,935	400,444	76,578	5,102	187,585	707,211	76,136	44,20°	+0 , 632	380,088 20°,913 202,625	12,322,926	1,147,395	133,719	56,544	126,355 90,917 167,981	328,717	66,887	100,824	20,391	269,511	133,264	68,269 43,931 24,338	468,045 377,650 90.395	316,644	84,500	881,247	00T, CEC	113,917
and out the	TIES THE PROPERTY	Taxes	(5)	54,185,272	304,270	201,634 76,636	512,389	130,504 24,246	10.,670	153,238	43,637	11.,188	95,348	3,843,465	495,537 440,000 907,928	22,737,408	3,535,222	208,048	157,982	766,677 143,813 388,077	508, 111 265, 693	100,391	178,858	41,700	416,390 194,606	168,183	201, 198	563,076 335,920 227,156	735,593 275,996 55,113	115,126	1,330,864	692,442	288,444
tughting bas	OH THE BUT	Deprecia- tion	(5)	57,260,761	528,186	367,699	1,117,972	214,464	129,794 7,669	210,862	224,690	254,418	192,124	1,782,559	375,384 81",040 590,135	24,516,198	2,111,756	257,407 257,407 181,334	159,256	99,989 345,484 279,727	390,939	116,125	203,910	14,366	544,668 257,230	231 , 736 60 , 702	132,471 89,258 43,213	993,157 673,994 319.163	788,455	101,502	2,732,090	1,926,897	324,445
Returns with	ints arms with	Business	(3)	1,763,760,318	13,680,324	8,423,467	18,398,873	798,815	2,002,415	3,693,210 8,547,135	5,119,141	3,287,443	2,503,493	45,386,565	38,554,227 21,070,757 35,761,581	751, 346, 399	104,817,387	14, 444, 196	13,695,074 c,613,634	6,705,598 7,068,455 12,616,072	23,104,373	633,088	24,148,214	1,882,823	15,45,032	,043,771	7,965,657 5,355,119 2,610,538	13,431,338	26,985,565 8,474,858 3,135,315	4,732,529	61,364,851	20,424,277	77, 124, 228
d direction	Berein	Total	(7)	1, 406, 47, 776	14,347,772	3,414,376	14,479,693	355,40	2,104,460	3,948,418	5,45,45 5,830,33	5,400,412	2,628,732	47.75 BUSH	35,468,484 21,693,271 36,330,854	T. 68176 .T.	106, 34,126	14,065,071 9,137,460	12,685,090	0,803,874 7,339,767 12,911,302	11,039,528	4,840,147	24,453,111	1, 104, 234	16,1.0,220	,311,329	8,083,364 5,442,073 2,641,291	23,093,934	27,909,952 8,866,920 3,225,125	4,976,952	63,539,002	547, 48E 1, 40E	C+T64/46CT
		Number of returns	(1)	1, 33, 305	39, 432	12,400	12,011	127	358	1,765	3,670	3,431	16. (5 0mg	143, 195	4 1, 997 14, 700 76, 398	200,963	10,313	1,586	23,485	292. 29.19. 29.19. 29.18.3	5,846	2,000	3,015	3,175	10,661	3,562	3,946	3,472	26,543	3,043	166.6	130.6	56767
		Carlos Dall		All indust:	Agriculture, Turkstry, and LishArgers	Farms. A.ri.ilural serviors, [.r. Ur, and lisher.	Minasyr	Metal mining	Ocpper, lead and line, rold and cliver ores Misrellineous metal mining	Joal mining. Grude petroleum and matinglys:	Crude petroleum, natural ga., not cabiral 798 light de los constants of light of light of light of light services.	Numerially minerals (except fouch.) ministeres	TITEMENT OF ANY AND THE LOSS OFF SALE AND TITEMENT OF THE CONTROL OF ANY OF THE CONTROL OF THE CONTR	Partract construction to discourse constructions	Buildin construction General contractors, except cuilding construction. Special trade cutractors	Manufactorius	Food and kindred prodo	Delty products Delty products Canned and Progen fords	Grain Mill products	Alcoholic beverages, except malt liquous and malt. Buttled soft drinks and Clavorius: Other food and kindred products	Partitu mill products Saving mills and textite finishing	Marting mills Other textil mill products	Apparel and other fabricated teyline products Med's and boys alcoholing Women's and boys alcoholing	Miscellaneous Paparel and decessories Miscellaneous fabricated textile products	Lumber and wood products, except furniture. Logifus, lumber, and wood table; products. M. Horne, nitured and receipting and extending	products	Furniture and Cixtures Household furniture Furniture and Lixtures, except household furniture	Paper and allied products. Pulp, paper, and board Other paper and allied products.	Printing and publishing Newspapers Periodicals	Books, greeting cards, and miscellaneou. publishing Other printing and publishing.	Chemicals and allied products	Dasic chemicals, piestics, and synthetics	DIAMESTA

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars]

			Returns with a	and Without ne	t income					Returns with	th net income			
Industry	Number of	Receipts	pts	Deprecia-	E	Interest	оше	Number of	Receipt	ots	Depresia-		Interpet	
		Total	Susiness	tion	Taxes	paid	(less deficit)		Total	Business	tion	Taxes	paid	et income
The second of th	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
maint and the Continuou Misrellaneous petroleum and coal products	835	91,492,257	85,531,733 1,570,950	3,248,830	3,646,737	1,405,924	5,627,358	598	87,774,314 1,498,400	81,935,055	3,108,154	33,348	1,313,199	5,684,546
Rubber and miscellaneous plastics products. Rubber products. Miscellaneous plastics products.	6,237 1,231 5,000	17,457,779 12,978,607	17,122,209 12,704,919 4,417,290	623,201 472,132 151,069	601,156 488,737 112,419	260,393 202,129 58,264	837,543 714,266 123,277	3,346	15,993,880 12,499,637 3,494,243	15,677,552	506,584 454,236 112,348	562,947 475,816 87,131	228,324 194,911 33,413	946,299 730,020 216,279
Deather and leather products Footwear, except rubber		6,206,413 4,066,323	5,050,538 3,946,152	80,286	155,411	91,153	213,366	1,679	4,679,161 2,813,617	4,586,234 2,752,192	34,844	116,414	44,823	281,860 177,407
Leather and leather products, not elsewhere classified		2,140,090	2,104,386	26,536	46,331	17,634	37,216	1,215	1,865,544	1,834,042	22,756	38,432	13,138	104,453
Stone, clay, and glass products Glass products		18,499,986	18,075,694 5,435,165	850,047 259,918	542,776 169,516	473,209 83,071	396,460	5,645	10,976,061	16,603,795	765,209 254,405	165,890	234,607	1,108,907
Coment, Norteulic Concrete, gypsum, and plaster products Other nonmetallic mineral products	2,863	6,133,625 6,133,750 7,973,750	5,984,209 4,864,689	278,794	173,039 138,369	86,922 60,095	249,618	3,401	5,309,027	5,197,658 4,376,451	228,075 160,764	143,501 120,030	64,574 47,562	(*) 300,118 264,553
Primary metal industries.	4,524	44,471,379	43,372,031	2,265,860	1,247,410	1,032,386	765,7	2,475	30,184,943	29,437,724	1,581,934	853,718	489,112	1,089,140
FIGURES MEMORA PROCESSING and whate produces, and primary metal products, not elsewhere classified. Nonferrous metal processing and basic products	2,208	25,641,143 18,830,236	25,098,926 18,273,105	1,558,395	783,727	445,296 587,590	479,082	1,310	19,473,409	19,059,669	1,144,707	596,979 256,739	270,744	674,066
Fabricated metal products, except machinery and transportation equipment	22,859	38,898,031	38,175,703	1,037,904	1,007,539	559,158	1,615,047	14,374	32,910,764	32,264,527	850,344	845,010	434,020	1,979,428
Courty Mand Cols, and margarets Plumbing and heating apparatus, except electric Fabricated structural metal products		4,007,650	3,924,104	97,734	97,723	36,068	121,568	47.1	3,754,000	3,673,455	92,032	90,943	90,573	131,821
Screw machine products, bolts, and similar products			3,900,116	108,785	87,499	39,227	94,591	1,170	2,341,684	2,291,354	78,868	67,636	26,941	136,197
Metal stampings Other fabricated metal products.			3,379,038	95,295	90,189	38,963	136,571 300,052	1,500	3,061,532	3,017,593 6,515,724	80,191 164,688	80,185	32,127	167,026
Machinery, except electrical Farm machinery,	25,644	61,165,016	57,654,505	2,645,012	1,747,761	1,41:,375	4,145,381	14,537	53,155,936	49,983,427	151,981	1,502,017	1,172,373	4,854,594
Construction, mining, and materials handling machinery and equipment		10,217,346	9,805,743	312,557	264,839	197,739	665,975	1,173	8, 190,826	8,609,276	278,514	232,573	168,213	734,532
Metalworking machinery Special industry machinery		4,722,247	4,616,672 5,792,852	183,690 197,671	157,042	6,0% 92,0%	49,071 21,184	3,522	2,894,296	2,824,656	100,676	34,929	32,126	202,282
General industrial machinery		9,449,214	9,192,381	272,546	240,391	138,889	509,316	1,415	14,803,832	13,432,671	241,475	212,858	115,469	586,233
Service industry machines Other machinery, except electrical.	1,000	3,342,623	3,279,694 4,290,902	66,780	64,470	34,352	190,727	5,232	2,960,141	3,411,030	116,079	57,388 95,459	25,921 35,100	222,190
Electrical equipment and supplies	10,860	58,247,127	56,636,603	1,921,159	1,566,755	1,029,963	2,061,009	5,826	47,526,870	46,210,919	1,411,977	1,290,239	763,288	3,026,~78
Radic, relevision, and communication equipment fadic, relevision, and communication equipment fadic relevant communications and secsorises.	୍ଦିଲି:	14,216,862	13,549,878	594,465	345,286	290,652	296,223	1,969	9,116,805	8,551,088	275,361	252,587	183,065	5569+11 +84,457
Motor vertices and equipment		77,143,653	75,665,850	1,536,717	2,185,085	1,204,201	5,551,457	1,442	62,521,380	61,407,867	1,306,588	1,634,038	969,438	5,620,003
Arcreft, guided missiles, and parts Ship and noat building and repairing. Fransportation equipment, not elsewhere classified		25,384,916 25,442,559 5,442,559 6,354,552	23,967,185 23,967,185 2,352,201 5,733,899	386,418 65,329 527,865	651,952 67,291 126,897	543,288 543,288 61,850 156,828	281,117 3,530 261,042	351 600 727	15,749,626 1,954,928 6,490,473	15,141,945	600,798 44,685 221,002	420,102	414,264 414,264 135,366	625,314
Scientific instruments, photographic equipment, warmhes and clocks. Scientific and mechanical meesuring instruments. Optional medical, and opthhalmic goods. Protocrathic equipment and supplies.		12,852,313 4,056,707 3,679,915 4,364,461	12,376,227 3,893,228 3,569,304	472,188 181,299 87,520 194,540	329,477 105,125 95,709 117,905	134,633 68,365 31,178 20,712	1,337,404 123,074 340,830 841,373	3,509	11,704,959	11,272,294	446,506 172,318 78,509 188,554	303,968 45,323 88,340	101,187	1,4"3,156 174,531 586,453 861,658
Miscellareous manufactured products, and manufacturing not allocable.	11,680	13,029,752	12,703,450	267,694	328,365	238,384	439,822	185 (9)	10,807,533	10,589,722	225, 539	269,031	140,00	\$ 1 () 1 (
Miscellanceuse manufactured products, except ordratice, and manufacturing not allocable	11,	12,330,156	12,019,293	208,169	308,037	228,138	015,017	6,436	10,208,656	10,060,573	282,112	253,323	142,30.	1
Footnotes at end of table.		-	-	-	-	_	-	-	-	_		-	-	

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

			Returns with	and Without r	et income					Returns wi	with net incom	9			
Industry	Mumber of	Rece	Receipts	Depresia-		Tuterest	21	Number of	Receip	ots	Dennecia-		Tagratul		
	returns	Total	Rusiness	tion	Taxes	paid	(less deficit)		Total	Business	tion	Taxes	_	Net income	
	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(75)	(13)	(14)	
Transportation, communication, electric, gas, and sanitary services.	71,098	144,722,193	145,274,096	14,977,059	9,347,802	8,102,294	7,899,267	42,443	122,379,486	119,205,195	12,464,996	7,848,765	6,823,943	076,275,970	
Transportation	985.	07,150,987	15,172,821	4,719,506	3,017,493	2,137,596	1777,820	32,762	43,216,728	41,480,238	2,679,512	1,960,316	1,146,782	53119,855	
Local and Warehousing transit Trucking and Warehousing	9,074	5,332,747	5,161,279	263,358	179,092	83,598	14,370 851,83c	4,751	4,605,898	4,452,364	224,013	146,164	71,300	123,134	
Water transportation	3,428	4,615,273	4,343,150	298,268	99,325	170,112	34,122	3,606	3,139,380	2,623,419	339,120	56,515	137,931	180,116	
Transportation services, not elsewhere classified	6,760	37,093,559	36,393,846	4,708,008	70,846	88,008 9,081,799	3,618,715	4,554	36,029,323	35,365,417	4,565,365	43,273	2,000,178	3,761,167	
Telephone, telegraph, and other communication services	3,452	32,548,125	32,029,999	787,687,64		1,963,845	3,324,848	2,201	31,908,282	31,464,346		5,210,564	1,914,961	3,384,402	
Radio and televison broadcasting	3,923	4,545,434	4,363,847	229,521		117,954	233,867	2,353	170,130,47	3,901,071		3 580 222	85,217	376,765	
Electric, gam, and samilary services Electric toonpanies and systems.	1.00	13,643,156	13,511,889	2,175,629			1,285,698	(*)	(*)	(*)		(*)	(*) (*) 1.097,586	7,734,740 (*)	
Combination companies and systems. Water supply and other samitary services.	214	13,150,082	12,997,198	1,822,125	1,603,816	1,182,45	1,002,970	3,829	11,736,867	11,609,849	1,604,434	1,298,158	1,054,601	1,027,932	
Wholesale and retail trade	538,657	575,724,510	5.03,615,042	5,394,849			11,362,851	355,427	499,950,679	489,423,168		1,169,891		13,991,011	t
Wholesale trade.	168,146	258,724,331	254,598,839	1,762,882	3,219,638		4,816,331	116,548	224,836,065	221,320,206	1,449,189	679,677,5	_	5,908,816	us
Groceries and related products. Machinery, equipment, and supplies	18,559	52,111,227	51,571,294	299,751	303,784	184,340	581,812	12,547	20,087,373	43,977,934	248,444	308,833	149,271	694,21.	ine
Miscellaneous wholesale trade	123,468	183,170,415	180,256,610	1,206,222	696,365,3	1,274,982	3,622,776	86,562	160,283,329	157,793,638		2,212,573	1,008,519	4,419,173	SS
Motor vehicles and automotive equipment Drugs, chemicals, and allied products	13,415	16,676,491	15,493,197	97,183	166,581	95,630	584,885 339,788	10,602	15,590,528	15,425,390		154,042	99,267	373,747	Ket
Dry goods and apparel	8,584	23,767,046	10,647,166 23,370,557	151,740	98,025	100,204	187,570	6,047	9,194,772	9,081,138	26,621	108,816	65,800	339,248	urn
therefore good alimping and booking conference		10,150,530	3.987 659	53,300	027,021	56.000	26,018	775 9	10,130,629	10,000,277		100 000	75,237	180°/%	S/I
nataware, and promoing and meaning equipment. Metals and minerals, except petroleum and scrap. Dathon and natuals, modulate	3,521	10,195,471	10,076,058	71,923	94,313	84,838	183,912	2,413	8,407,163	8,307,617	55,772	77,748	62,860	241,211	9/
According and the production production of the p		12,124,252	12,055,893	51,620	575,778	7,20 1,20 1,20 1,20 1,20 1,20 1,20 1,20 1	245,576	97.6	11,180,599	11,119,810	45,925	536,046	29,302	263,002	1.
raper and to products Lumber and construction materials	9,285	11,725,782	11,571,133	76,349	120,713	66,028	250,254	6,624	10,339,101	10,199,493	66,236	105,451	53,723	290,396	ΑI
Other wholesale trade	42,265	43,765,209	42,948,949	299,057	586,781	391,350	715,992	26,854	37,743,855	37,059,548	234,556	506,115	315,422	1,001,776	انا
hetall trade	30 610	18 400 005	305,040,000,000	440,425,646	201 400 103	_	776,000,00	530,000	10,5/8/6,5/2	262,423,423	765,146,2	760 670	2.10 (2.4) (2	628,830	orp
Ullaing materials, nardware, and larm equipment. General materialise stores. Food starts	22,353	10,001,302 65,646,470 68,153,405	67.532.831	955,728	1,452,927	476,920	2,287,113	15,883	60,713,866 60,713,866	57,176,217	867,668	1,339,074	875,754	5,444,728 2,444,728 1,004,805	oora
Automotive dealers and service stations	61,133	80,160,641	79,223,322	532,262	796,454	-	1,004,770	41,482	69,707,305	68,915,986	418,421	670,982	490,268	1,241,579	(IO
Automobile and truck dealers	30,528	65,034,368	6,126,824	347,802	164,468	34,0058	724,649	22,632 6,713	57,482,481	56,934,139	279,267	430,026	389,259	841,255	ns
Other automotive dealers	19,420	8,919,467	3,694,539	107,035	134,401	115,026	158,426	12,138	7,001,930	6,828,381	76,357	102,757	74,841	254,808	
Apparel and accessory stores. Furniture, home furnishings, and equipment stores. Eating and drinking places.	39,293 34,199 68,451	15,137,720	15,684,879 13,126,626 18,216,655	166,576	3 11, 130 26 1, 285 689,820	80,785 110,623 215,551	466,141 305,902 287,104	27,209 22,127 34,626	13,424,929 11,263,854 13.051,960	13,048,426	124,587 94,040 353,992	247,102 209,716 450,532	79,323	629,701 423,755 652,499	
Miscellaneous retail stores		32,859,658	32,172,955	409,124	576,909	226,760	724,803	55,751	27,231,204	26,698,151	318,509	467,002	157,285	983,886	
Drug stores and proprietary stores.	18,867	3,195,406	3,177,923	25,341	52,041	13,819	45,823	5,403	2,429,698	2,416,465	17,776	37,105	10,165	31.2,776	
Under retail stores.	3,943	3.044.084	2,967,787	39,453	60.767	25,790	59,543	2,870	2,736,147	2,669,539	33,908	282,932	22,172	603,545	
Finance, insurance, and real estate	417.733	198,468,720	105.187.629	77916.77			202.756.31	262,886	£75 087 67.L	95.516.367	3,583,933			18.532.005	
Banking	14,643	44,579,130	5,648,357	1,139,638			3,137,038	13,120	39,793,306	4,965,428				3,371,774	
Mutual savings banks. Banks and trust companies, except mutual savings	524	5,336,314	163,995	40,160	021,111		337,002	210	5,318,215	163,725	40,030	110,677	3,812,513	331,505	
banks	14,119	39,242,816	5,484,362	1,099,478		15,503,321	2,806,036	12,610	34,475,091	4,801,703	966,648		13,443,065	3,040,269	
Credit agencies other than banks	5,546	21,278,135	4,679,883 802,452	353,174		8,608,242	1,405,672	26,162 5,005	20,146,841	4,380,154	330,441		8,301,828	1,622,653	
Personal credit agencies. Busines credit agencies. Other analytic agencies.	2,903	3,280,737 2,217,654	1,746,809	143,543	90,923	842,100 753,042	341,465	1,979	2,018,397	1,570,430	38,251	43,464	715,746	376,966 260,752	
Security and commodity brokers, dealers, exchanges,	4	710 900 7	7 652 200	70 07		- WC 696	755 275	900	000(17.62	702,000	000	000	797 906	10T 000	
Security brokers, dealers, and flotation companies Commodity brokers and dealers; security and	3,906	4,368,017	1,216,406	41,794	144,270	350,840	508,511	1,906	3,827,477	1,004,249	33,560	129,195	297,523	604,057	
commodity exchanges; and allied services	1,680	628,897	736,084	8,040	19,309	136,11	56,623	1,009	766,960	327,325	5,944	14,325	8,941	85,177	
(Luck)															

Table 5.1 —RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY ←Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

			Returns with a	and without r	net income					Returns Wi	with net income	16		
Industry	March Com	Receipt	pts	Depression		Tritevoct	Net income	Hombon of	Receipts	pts	Deprecia-		Interest	
	returns	Total	Bustness	tion tion	Taxes	paid	(less deficit)		Total	Business	tion	Taxes	,	Net income
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(77)	(13)	(14)
Finance, insurance, and real estate—Continued Holding and other investment companies	42,671	7,676,782	1,332,982	116,448	167,587	735,409	3,979,992	26,086	6,860,016	1,079,128	87,464	121,223	5,703	2,893,326
Regulated investment companies	296	683,972	8,199	29,357	20,504	195,745	225,383	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Small business investment companies	625 40,998	3,623,912	1,324,039	86,282	122,645	503,981	868,407	25,132	3,079,281	1,071,657	68,127	84,873	313,147	1,170,217
Insurance darriers	4,913	93,750,835	77,578,480	613,888	2,053,145	690,147	5,046,424	3,329	89,148,792	73,486,997	567,207 284,156	1,939,179	196,208	5,333,572
Mutual insurance, except life or marine and the argument free or flood insurance companies.	965	10,821,676	10,033,762	44,670	289,619	8,591 475,950	1,589,814	818	10,161,273	9,423,334	42,151	268,104	7,114	654,531
Insurance agents, brokers, and service.	32,435	4,629,536	4,388,523	73,852	114,011	61,492	380,495	23,522	3,682,842	3,482,932	55,873	92,720	34,815	475,605
Real estate	276,596	21,557,388	9,906,914	2,269,810	2,331,662	3,435,504	1,442,649	167,754	15,563,709	6,790,154	1,494,784	1,547,567	1,911,720	2,725,420
Real estate operators (except developers) and lessors of buildings	182,752	11,814,118	5,218,160	1,936,131	1,890,210	2,364,401	877,658	116,444	8,154,781	3,137,682	1,271,881	1,250,192	1,308,073	1,509,782 36,183
Lessors of railroad property, and of real property, not elsewhere "lassified Subdividers, developers, and operative builder:	46,303	255,057	77,489	41,851	24,535	46,396	38,505 273,614	5,143	214,220	68,857 469,585	32,143	17,876	21,488	64,310 773,217
Other real estate and combinations of real estate, insurance, loan, and law offices	37,090	4,498,369	3,887,183	83,375	108,606	150,141	220,595	21,788	3,492,140	3,078,932	58,022	82,641	90,838	341,928
Services	287,780	73,595,971	70,265,637	4,313,698	2,508,875	1,824,066	1,471,098	159,686	54,654,265	52,203,928	2,937,199	1,745,080	1,064,958	3,459,700
Hotels and other lodging places. Personal services	19,897	6,622,103	6,19%,00%	496,047	401,109	375,968 87,918	49,801	10,151	4,245,440	3,936,556	290,548	242,656	193,107	346,715 306,654
Business services. Advertising. Business services, except udvertising.	81,402	23,560,813	22,444,14 6,984,416. 15,459,720	1,204,761 63,207 1,146,554	598,116 84,846 513,270	25,161	494,953 133,313 361,040	41,920 6,511 35,409	18,067,662 5,897,742 12,169,920	17,261,337 5,824,387 11,436,950	788,962 50,525 738,437	446,612 72,377 373,235	262,970 18,149 244,821	1,169,233 199,262 969,971
SerVices and miscellaneous repair SerVices Automobile parking, repair, and services Repair services, except automobile.	38,537 28,061 10,476	7,940,032 6,343,945 1,596,087	., 648, 052 6,070,423 1,577,629	1,190,832	278,328 230,461 47,867	314,405	165,990 121,636 44,354	23,211 16,935 6,276	5,672,840 4,461,427 1,211,413	5,470,311 4,273,607 1,196,704	853,421 828,925 24,496	189,637 154,485 35,152	205,608 198,853 6,755	317,795 253,456 64,339
Amusement and recreation services	34,498	10,284,019	9,488,625	686,359	429,270	287,323	257,130	16,515	7,576,984	6,943,181	488,223	291,527	177,720	568,923
Motion preduction, drawfactor, and related service. Motion picture theaters.	5,258 4,806 24,434	3,586,766 1,445,811 5,251,442	3,309,680	305,185	79,361	96,247 39,410 144,666	10,953	2,049 3,163 11,304	2,616,285 1,032,974 3,927,725	2,383,326 948,431 3,611,424	237,443	52,644 43,125 197,758	67,243 25,452 85,025	127,179 81,198 360,547
Other services	73,534	18,247,970	17, 217, 71	402,369	547,665	278,912	304,642	46,550	13,951,374	13,587,230	277,288	395,141	168,001	112,580
Offices of physicians and sufficients	17,662	5,598,100	5,385,878	177,817	247,217	177,664	123,000	12,287	4,159,911	4,030,354	121,175	17,071	110,543	361,648
Educational Services Legal Services Services, not elsewherc classified	5,749 3,015 26,680	978,979 667,140 6,594,863	921,491 659,562 6,380,302	30,252 9,867 134,528	30,697 13,184 179,467	18,924 2,178 68,390	30,328	2,204	505,486 505,486 5,036,74	498,606 498,715	6,469	9,932 132,816	1,424	33,308
Nature of business not allocable	21,437	642,737	605,748	19,596	15,018	14,25	1 14,992	3,803	387,943	363,638	8,737	6,326	4,159	33, '09

^(*) Estimate is not shown suparately because of high sampling variability. However, the data are included in the appropriate totals.

**Deficit excreds not income.

**Total and not not add to totals.

**Suparandro-turing," "Malt injury and manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Tobacco manufacturing," "Antinipular variability; nowever, the data are included in the appropriate totals.

**See text for explanatory statements and a description of the "Sample Pesign and Limitations."

Table 5.2 -- INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

					Mining					Manufacturing	turing	
Item	All industries	Agriculture, forestry, and tishery	Total	Me tel mining	Coal	Crude Petroleum and natural gas	Nonmetallic minerals (except fuels) mining	Contract	Total	Food and kindred products	Textile mill products	Apparel and other fubricated trxtile products
	(1)	(2)	(3)	(7)	(5)	(9)	(4)	(8)	(6)	(00)	(11)	(12)
Number of returns	1,733,305	39,932	12,611	751	1,765	699,0	3,431	143,095	200,963	16,313	5,846	17,032
Total receipts	1,306,007,776	14,397,772	19,479,693	3,042,503	3,848,418	9,128,360	3,460,412	97,492,609	776,478,571	106,554,126	23,495,751	24,453,117
Business receiptsTokeness and and and and and and and and and and	1,763,760,318	13,680,329	18,398,873	2,871,085	3,693,210	8,547,135	3,287,443	95,386,565	751,346,399	104,817,387	23,164,373	24,198,214
Libers On covernment congeniums United States Cutte and local Other interest	6,318,231 4,196,416 65,595,506	4,214 699 64,862	13,472 8,389 145,051	2,493	1,636 3,802 23,742	3,647	3,243 269 22,913	16,533 12,805 216,401	283,186 142,956 4,339,848	26,144 25,426 329,287	4,206 1,993 63,791	2,012 737 43,001
Rents Royalites	2,726,358	-	102,404	4,446	27,049	40,098	30,831	485,531 14,520	2,557,098	210,177	39,983	27,253 22,818
Net short-term capital gain reduced by net long-term capital loss	300,904	4,852	6,271	-	1,619	4,525	126	4,705	48,001	10,602	190	243
Net Tong-berm daptudi garm reduced by AFC Shot G-verm outstand	6,719,841	165,404	149,606	29,873	42,663	54,685	22,385	158,219	2,224,073	156,971	32,695	17,294
Net gain, noncapital assets. Dividents, demestic corporations Other receipts	7,515,070 5,500,200 4,184,507 23,789,754	37,997 11,708 1,275 307,942	48,563 121,974 41,883 277,241	3,409 40,555 33,315 26,720	4,285 15,716 42 31,097	30,813 61,818 8,040 150,464	10,056 3,885 486 68,960	174,110 40,109 28,375 954,736	560,471 1,600,204 3,667,502 7,954,850	75,793 33,610 255,252 526,933	11,886 10,394 11,531 132,964	6,449 8,964 8,301 117,831
Total deductions Cost of sales and operations Compression of officers Repairs Red debts Red debts	1,824,063,090 1,241,281,637 36,399,361 14,756,198 8,234,380 26,682,813	14,189,543 10,567,734 210,010 236,653 22,467 239,477	17,319,593 10,774,334 269,403 274,909 70,527 157,297	3,157,551 2,009,890 16,773 41,604 21,000	3,708,550 2,662,142 40,765 68,728 3,330 52,130	7,150,807 4,034,302 129,815 63,871 38,496 65,735	3,302,685 2,068,000 82,050 10U,706 7,701 28,145	95,567,957 78,412,715 3,394,171 5,17,989 169,811 572,338	739,323,203 532,440,999 8,026,272 9,933,288 2,707,053 7,735,584	102,865,884 79,110,288 700,005 964,168 153,360 829,128	22,663,852 18,100,595 299,139 187,695 43,870 188,693	23,743,-36 12,662,663 554,347 51,473 70,280 278,149
Taxes. Interest. Contributions		304,270 362,595 3,100 100 528,280	515,389 406,444 6,046 4,703	130,504 76,578 856 2,188	114,459 66,085 1,180 563	153,238	117,188 76,196 2,354 2,354	1,843,465 790,632 29,821 4,141	22,737,408 12,322,926 406,911 263,403	3,535,222 1,147,395 42,570 12,241	508,711 328,717 11,269 1,214 1,214	525,357 234,612 14,247 1,622 203,010
Paperson			31,047	165,695	102,294	909,425	95,247	19,889	4,381,876	19,924		168,080
Thingsee benefit programs. Net loss, nonespital assets. Other deductions.	8,883,176 1,346,552 271,337,712	15,332 23,148 1,391,723	87,582 141,727 2,077,844	7,660 96,627 330,561	49,214 4,316 307,272	10,712 39,116 1,027,849	19,996 1,668 412,162	309,933	5,770,828 455,701 90,576,016	402,111 44,607 10,844,355	68,706 9,377 1,959,127	79,718 16,115 2,788,747
Total receipts less total deductions	81,944,686	208,229	2,160,100	1115,048	139,868	1,977,553	157,727	1,924,652	37,155,368	3,688,242	831,899	709,681
Net income (less deficit). Net income. Deficit.	79,700,323 96,688,311 16,987,988	208,050 613,415 405,365	2,160,759 2,897,239 736,480	1108,266 200,496 308,762	136,087 203,733 67,646	1,975,268 2,278,814 303,546	157,670 214,196 56,526	1,925,178 2,972,381 1,047,203	38,750,708 44,712,811 5,962,103	3,820,505 4,187,150 366,645	834,849 988,706 153,857	710,490 920,809 210,319
Income tax after investment credit	35,876,652	127,151	1,210,315	56,157	70,912	1,015,197	68,049	857,835	18,969,219	1,804,414	411,073	363,614
Net income (less deficit) after Tax. Net income after tax.	43,823,671 60,843,286	80,899	950,444	1164,423 144,897	65,175 133,051	960,071 1,266,008	89,621	1,067,343	19,781,489	2,016,091	423,776	346,876 557,255
Distributions to tecknoiders: Cash and property except own stock. Corporation's own stock.	33,644,619	92,926	1,344,360	229,432	65,065	980,687	69,176	329,253 45,200	15,726,929	1,110,091	199,483	100,278
End-of-year inventory: Number. Amount	818,468 199,091,682	15,486	4,020	(*)	439	1,595	1,926	71,810	162,161	14,139	4,86U 4,026,135	12,338

Footnotes at end of table

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES -- Continued

	Electrical equipment and supplies	(25)	10,860	58,247,127	56,636,603	8,475 31,702 299,548	190,510 167,078	,734 pn	212,022	37,039 44,458 173,345 444,613	56,252,418 38,821,592 539,682 446,853		654,604			·	·	•	·	•	·	,
,	Machinery, Electorept equi	(54)	25,644		57,654,505 56	30,991 10,299 732,069	410,857 569,031	2,742	137,843	45,057 32,475 522,579 1,016,568		219,098	2									
20.00	rentricated metal product, Ma except machinery end trans- portation equipment	(23)	22,859	160,898,86	38,175,703	2,467	67,980 33,568	196	73,380	38,575 15,946 79,445 246,7-4		388,548		1,007,539	1,007,539 559,158 19,935 10,104 1,037,904	1,007,539 559,158 19,335 10,104 1,037,904 9,835 283,944						
	Primary metal industries	(32)	4,524	44,471,379	43,372,031	23,164 7,176 224,838	161,551	1,311	97,364	16,441 92,413 257,755 186,877	44,501,117 32,025,722 287,622 2,060,711	679,367		1,247,410	1,247,410 1,032,886 14,895 39,588 2,265,860	1,247,410 1,032,886 14,895 39,588 2,265,860 271,057 142,437	1,247,410 1,032,886 16,995 39,588 2,265,860 271,037 142,437 574,719 37,868 2,918,751	1,227,410 1,032,886 1,4895 2,25,886 2,25,690 271,037 142,437 574,719 374,042 574,719 37,868 2,918,751	1,227,410 1,032,886 1,4,895 2,255,860 271,037 142,437 574,719 574,719 574,719 77,868 2,918,751 1,29,738 4,591 1,086,140	1,227,410 1,032,886 1,4895 2,359,888 2,215,037 142,437 142,437 142,437 274,719 37,888 2,918,731 1,089,740 1,089,740 1,089,740 1,089,740 1,089,740	1,227,410 1,485,410 1,4,895,866 2,265,860 271,037 142,437 574,719 574,719 574,719 574,719 77,868 2,918,721 1,088,140	1,227,410 1,032,886 1,4895 2,25,860 271,037 142,437 574,092 574,719 37,868 2,918,751 1,089,140 1,089 1,0
	Stone, clay, and glass products	(21)	8,582	18,499,986	18,075,694	6,237 1,796 52,784	44,803	639	61,490	36,596 21,257 28,942 127,239	17,511,106 12,184,844 291,149 478,101	53,676		542,776	542,776 273,209 11,465 5,389 850,047	542,776 273,209 11,465 5,389 850,047 67,095 102,181	542,776 277,209 17,465 5,389 85,047 67,095 102,181 180,027 141,842 9,248 2,448			5,2,776 277,209 11,465 11,465 5,389 85,047 67,095 102,181 180,027 141,842 2,447 988,880 1,008,525 1,008,525 1,008,907 103,382	542,206 11,465 85,047 85,047 87,095 102,181 118,12,182 1,103,242 9,248 9,248 2,147,447 988,880 1,005,525 1,108,927 103,382 431,084 431,084 678,011	2,2,776 2,776 11,465 850,047 67,095 102,181 180,027 141,842 2,147,447 988,886 1,005,525 1,108,907 103,382 431,084 574,441 678,011 678,011
Del	Leather and S. Leather products	(50)	2,269	6,206,413	6,050,538	716 195 25,822	5,309	1,734	10,254	1,373 16,795 1,300 91,268	5,993,124 4,439,526 118,834 28,943	18,613		155,411	155,411 91,153 4,599 379 80,286	155,411 91,153 4,599 379 80,286	155,411 91,599 1,599 80,286 91,914 34,977 29,590 2,818 793,537	155,411 91,155 4,599 80,286 91,914 34,977 29,590 29,590 29,590 29,590 29,590 29,590 29,590	155,411 91,153 6,599 80,286 91,917 29,590 2,818 793,537 213,289 213,289 213,366 68,494	115,411 91,413 4,599 80,286 80,286 91,914 29,590 2,818 793,537 213,289 213,289 213,366 281,860 68,494 110,851	115,411 91,153 4,599 80,286 91,914 29,590 2,818 799,537 213,289 213,289 213,289 213,289 110,851 110,851	155,411 91,155 4,599 80,286 91,914 29,590 2,818 793,537 213,289 213,289 213,289 213,289 213,289 213,289 213,289 213,289 213,289 213,289 213,289 213,289 213,289 213,289 3,452
wanuseturingcontinued	Rubber and miscellane- ous plastics products	(19)	6,237	17,457,779	17,122,209	2,904 951 952,136	24,988	454	31,112	10,330 6,003 85,279 92,445	16,643,850 11,643,262 242,766 250,279	49,215		601,156 260,393	601,156 260,393 5,786 3,260 623,201	601,156 260,393 5,786 5,786 3,260 623,201 1,034 203,859	201,156 26,1393 5,786 6,23,201 1,034 234,497 142,890 11,746 2,124,699	201,156 2,785 3,786 6,23,260 6,23,201 1,034 2,03,859 1,17,467 1,17,46 2,124,699 813,929	201,156 2601,156 2,786 2,3,260 623,260 203,859 224,497 142,890 11,746 2,124,699 813,929 813,929 108,756	260,1,156 260,1,156 2,786 3,786 3,786 623,201 1,034 224,497 142,890 11,746 2,124,699 813,929 813,929 108,756 402,299	260,1,156 260,1,156 3,786 3,786 623,201 623,201 142,899 11,746 2,124,699 813,929 813,929 108,756 424,843 543,670	201,156 201,156 2,785 3,786 623,260 623,260 11,746 11,746 2,124,699 813,929 813,929 813,929 108,754 434,843 543,670 434,843 543,670
Manui act	Petroleum refining and related industries	(18)	835	91,492,257	85,531,733	46,709 2,282 665,327	646,900 122,874	8,595	148,700	39,766 1,101,849 1,010,569 2,166,953	85,970,358 59,744,182 133,632	1,281,633		3,646,737	3,646,737 1,405,924 26,001 22,077 3,248,830	3,646,737 1,405,924 26,001 22,077 3,224,429 3,90,249	3,646,737 1,405,924 26,001 3,248,830 3,224,429 390,249 510,713 212,667 35,279 10,573,144	3,446,737 1,405,924 26,001 3,248,429 390,249 590,249 10,573,144 5,521,899	3,446,737 1,405,924 26,001 3,248,630 3,224,429 390,449 10,573,44 5,521,899 5,527,358 5,627,358 5,647,546 5,527,358	1,406,737 1,406,924 22,007 3,248,429 390,249 10,573,144 5,521,899 5,627,388 5,627,388 5,627,388 5,627,439	3,446,737 1,405,924 22,077 3,248,630 3,224,429 390,249 10,573,144 5,511,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,899 5,521,999 5,521,999 5,54,949 5,54,949 5,54,949 5,54,949 5,54,949 5,54,949 5,54,949	3,446,737 1,405,924 22,077 3,244,429 390,249 10,573,144 5,521,899 5,627,358 5,684,546 5,627,358 2,232,439 3,394,919 3,453,601 4,228,553 5,84,546 3,453,601
	Chemicals and allied products	(12)	166'6	63,539,002	61,364,851	15,439 6,891 284,273	84,357	8,840	246,113	52,674 73,356 464,670 612,182	58,663,087 37,788,020 492,915 1,093,698	129,441		1,330,864	1,330,864	1,330,864 881,247 60,281 10,026 2,732,090 129,795 2,323,137	1,330,864 1,330,864 60,281 10,026 2,732,090 129,795 2,323,137 698,395 356,092 40,451 40,451	1,330,864 1,330,864 60,281 10,026 2,732,002 2,732,137 698,395 568,395 56,692 40,743 4,875,915	1,330,864 1,330,864 60,281 10,026 2,732,090 2,323,137 6,994,743 4,875,915 5,104,252 5,104,252 5,104,252 5,104,252 5,104,252 5,104,252 5,104,252 5,104,252	1,39,864 1,39,864 60,281 10,026 2,732,090 2,323,137 6,98,395 3,60,092 4,875,915 5,104,252	1,39,864 1,39,864 60,281 10,026 2,732,090 2,323,137 6,92,705 9,994,743 4,875,915 5,104,252 5,104,252 5,382,706 2,360,344 2,743,908 2,743,908 2,743,908	1,39,9864 881,287,9864 1,30,0026 2,732,137 1,29,795 1,23,137 1,98,795 1,00,595 1,00,255 1,00,255 1,00,255 1,00,255 2,104,255 2
	Printing and publishing	(16)	26,543	27,909,952	26,985,565	13,755	115,393	676	147,233	29,395 43,741 20,350 378,522	26,105,183 17,197,821 834,572 148,385	203,372		735,593	735,593	735,593 316,644 33,262 9,228 788,455 14,055	735,593 716,644 31,262 9,228 78,455 14,055 262,752 261,000 173,753 22,187 4,699,352	735,593 716,644 33,262 78,428 78,428 14,055 262,752 262,752 261,000 173,753 22,187 4,699,352 1,804,769	735,593 718,644 33,228 788,455 14,055 262,752 262,752 262,752 4,699,352 1,804,769 1,804,769 1,804,769 1,804,773 2,096,273	735,593 736,644 33,642 788,428 788,428 14,055 262,752 262,752 261,752 4,699,352 1,804,769 1,804,769 1,804,769 1,804,769 1,804,769 1,804,769 1,804,769	735,593 736,644 33,228 788,425 788,425 10,055 262,725 262,725 261,725 269,352 1,804,769 1,804,769 1,804,769 1,804,769 1,805,847 965,847 965,847 1,533,183	735,593 736,644 33,262 788,428 14,055 14,055 262,752 262,752 262,753 269,352 1,809,121 2,096,273 287,152 843,274 965,847 1,253,148 423,148 22,803
	Paper and allied products	(15)	3,472	23,093,934	22,305,271	5,518 9,672 129,433	36,216	203	274,649	51,177 35,200 70,770 133,923	22,109,500 15,734,734 208,716 506,441	98,180	200	263,076	263,076 468,045 10,012 8,852 993,157	563,076 468,045 10,012 18,952 993,157 128,951	263,076 263,076 263,076 10,012 993,872 993,872 128,951 186,897 165,155 165,155 165,156 165,165 165,165 165,165	263,076 263,076 10,012 993,157 128,951 186,897 115,155 115,150 115,166 2,654,508	263,076 263,076 26,012 10,012 1128,951 1186,897 1165,185 131,910 2,654,508 984,434 1,037,482 1,143,227 10,374,227	263,076 263,076 263,076 10,012 8 85 993,157 1128,997 165,155 165,155 165,155 165,155 165,155 166,186 2,654,508 984,434 1,037,482 1,037,482 11,43,227 105,745 105,745	263.076 263.076 263.076 10,012 8 852 993,157 128,951 1165,155 131,910 2,654,508 984,434 11,037,482 11,43,227 115,742 447,422 590,060	263.076 263.076 263.076 10,012 88.993.157 1128.9951 1186,897 165,156 2,654,508 98.4,34 11,037,482 11,037,482 11,43,227 105,745 247,422 250,060 696,002
	Furnt ture and flxtures	(17)	6,755	8,083,364	7,965,657	1,851 922	14,750	350	5,565	3,138 3,138 906 66,032	7,762,512 5,711,705 230,517 37,951	21,383	201 398	68,269	68,269 4,592 921	68,259 6,292 6,592 132,471 145	68,269 68,269 7,592 132,47 145 95,520 47,321 47,321 43,067 1,069,115	68,269 68,269 7,592 132,471 145 95,520 47,067 43,067 1,069,115	68,269 4,592 132,471 145 95,520 47,321 43,067 1,059,115 320,852 321,719 43,061 1,059,115	68,269 68,269 7,592 132,471 145 95,520 47,321 43,067 1,009,115 320,852 321,719 423,061 423,061 101,342	681,692 4,592 132,471 145,92 145,921 1,093,115 320,822 321,719 423,061 101,342 101,342 101,342 101,342 101,342 101,342 101,342 101,342	68,269 4,592 132,471 95,520 47,351 1,059,115 320,682 321,715 320,682 321,715 101,42 101,42 101,42 101,42 101,42 101,42 101,42 101,42 101,42 101,42
	Lumber and wood products, except furniture	(13)	10,661	16,170,220	15,457,632	2,715	37,973	2,167	861,27	21,060 4,920 19,396 169,946	15,448,294	29,563	114 300	269,511	416,390 269,511 11,119 8,233 549,668	269,511 11,119 18,233 549,668 549,668 58,008	24,012 24,013 11,11 11,119 8,233 54,668 56,003 69,100 69,110 69,110 69,110 71,72,29,1	269,511 11,119 11,119 269,668 569,787 58,008 69,110 39,523 21,188 1,472,294	69,511 11,119 8,529,668 569,787 58,008 69,110 29,529 1,472,294 721,926 730,833 841,177	26,017,01 11,119 11,119 11,119 86,028 66,7787 66,110 721,926 721,926 721,926 721,926 721,926 721,926 721,926	269,797 11,119 11,119 86,787 58,008 69,787 21,128 1,472,294 721,926	69,787 11,119 11,119 8,529,668 569,787 569,787 69,110 11,42,294 721,926 721,926 721,926 721,026 721
	ltem		Number of returns	Total receipts	Business receipts	Interest on Government configurations: United States State and local. Other interest	Rents. Royalties	Net short-term capital gain reduced by net long- term capital loss	Net long-term capital gain reduced by net short- term capital loss	Net gain, noncapital assets. Dividents, domestic corporations Dividents, foreign corporations Obvidents, Foreign corporations	Total deductions Cost of sales and operations Compensation of officers	Arbaire Bad debts Rent		Taxes	Taxes. Interest Contributions Contributions Amortization Dansed a fion	Taxes. Interest. Contributions Amortisation Depreciation Aminest of an	Tayes Interest Contributions Contributions Contribution Contribution Depreciation Depletion Advertising Pension profit-sharing stock bonus, annuty Plans Danloyee benefit programs Net Loss, noncomplat assets Other deductions	Taxes Interest Contributions Contributions Contributions Depreciation	Interest Contributions Contributions Contributions Ameritation Depiction Depiction The contribution Advertiding Pension profit-charing, stock bonus, annuity plans Employee benefit programs Employee benefit programs Finite deductions Total receipts less total deductions Net income (less deficit) Net income Deficit.	Interest Interest Contributions Amoritation Amoritation Deprectation Union Het income (less deficit) Deficit. Deficit.	Interest Contributions Amoritation Amoritation Depreciation Political Political Depreciation Depreciation Depreciation Depreciation Ret locome (less deficit) Deficit Deficit Income tax siter investment oredit Ret income (lass deficit) after tax Net income exiter favorable deficit Net income (lass deficit) after tax Net income after tax	Taxes Interest Contributions Contributions Contributions Contributions Contributions Contributions Contributions Depletion Advertising Pension, profit-sharing, stock bonus, annuity plans Emplayee benefit programs Net loss, nonceptal assets Other deductions Net income (less deficit) Net income (less deficit) Net income (less deficit) Net income (less deficit) Ret income ax alter investment credit Net income after tax Net income after tax Shaributions to stockholders: Corporation's own stock Corporation's own stock

Table 5.2 -- INCOME STATEMENT FOR SELECTED INDUSTRIES -- Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

			20 24 20 20 20 20 20 20 20 20 20 20 20 20 20	To magne goo am	Transport	Transportation comminication electric gas	n wousands on	To make j					
		Manutacturin	wanuracturingcontinued			and sanitary services	y services		i	Wholesal	Wholesale and retail trade	rade	
											Wholesale	trade	
Item	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Total	Transpor- tation	Communica-	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscella- neous wholesale trade
	(36)	(27)	(28)	(59)	(30)	(31)	(35)	(33)	(34)	(35)	(36)	(37)	(38)
Number of returns	2,393	3,172	5,218	11,680	860,17	55,489	7,374	8,235	538,657	168,146	18,559	26,118	.23,468
Total receipts	77,143,653	34,782,027	12,852,313	13,029,752	149,722,193	67,150,987	37,093,559	45,477,647	575,729,510	258,726,331	52,117,227	23,432,689	183,176,415
Business receipts	75,665,850	33,053,285	12,376,227	12,703,450	145,274,096	64,213,577	36,393,846	44,666,673	563,615,042	254,598,839	51,571,299	22,770,930	180,256,610
United States. State and local. Other interest.	58,888 11,969 439,613	7,748 2,668 471,555	10,807	8,053	65,288 11,134 803,384	39,700	17,415 1,419 189,018	8,173 2,161 241,515	36,395 19,855 1,242,723	17,792	1,347	3,030 1,235 96,211	13,415 10,432 427,140
Rents. Royalties		121,661	17,287	24,367 16,230	1,480,440	1,167,882	152,135	160,423	1,664,049	403,699	41,896	98,646	263,157
Net short-term capital gain reduced by net long- term capital loss	2,743	76	648	211	21,439	6,057	15,098	284	24,600	16,939	748	006	15,291
Net long-verm capital gain reduced by net short-	33,941	51,035	59,171	30,958	357,626	207,320	60,580	89,726	409,175	184,598	18,483	14,258	151,857
Net gain, noncopital assets Dividends, domestic corporations Dividends, foreign corporations	9,630 19,541 494,588	26,217 2,906 23,988 23,988	34,935 1,519 116,220	10,874 2,207 10,362	281,940 205,573 67,402	231,762 99,429 46,550	29,284 74,170 16,662	20,894 31,974 4,190	162,916 158,683 206,760	70,518 85,879 136,464	7,382	18,769 5,106 1,406	44,367 70,402 131,805
Office Persons	002,161	9/4,439	10,019	102,10	701,000,1	60,007	200,001	126,642	162,601,8	507,60C,>	400,009	577,666	1,704,479
Total deductions Cost of sales and operations Compensation of Officers Repairs Bad debts Ref	71,921,791 58,235,105 160,615 599,405 182,287 345,323	34,247,068 25,819,993 182,515 324,926 93,611 343,403	11,589,717 7,355,307 186,011 160,323 32,447 158,136	12,593,688 8,721,885 363,771 89,706 52,210 160,687	141,843,936 86,093,715 1,431,593 230,963 511,516 3,923,221	66,382,088 43,362,327 1,028,196 119,171 171,854 3,136,294	33,485,998 19,002,976 180,913 34,733 233,060 513,605	23,728,412 23,728,412 222,484 77,059 106,602 273,322	564,415,584 432,440,225 10,461,507 1,905,242 1,367,586 8,424,291	253,912,063 210,948,869 4,576,955 626,091 573,412 1,702,830	51,536,321 45,016,214 547,880 134,094 60,573 282,149	22,820,418 16,925,278 735,867 66,089 90,574 212,437	179,555,324 149,007,377 3,293,208 425,908 422,265 1,208,244
Taxes Interest Onteributions Amortizetion Depreciation	2,185,085 1,204,201 26,804 14,594	846,140 761,976 9,814 6,058	329,477 134,633 11,359 3,388 472,188	328,365 238,384 8,081 4,185	9,347,802 8,102,294 82,963 359,499	3,017,493 2,137,596 24,425 324,765	2,357,675 2,081,799 22,092 10,721 4,708,008	3,972,634 3,882,899 36,446 24,013	8,468,588 4,287,355 150,074 35,850 5,394,849	3,219,638 1,703,825 61,717 16,761	360,485 184,340 9,143 2,388	303,784 244,503 8,093 2,798 2,798	2,555,369 1,274,982 44,481 11,575
De pletion. Advertising	3,953	15,207	307,087	108	181,823	44,236	37,	137,550	150,846	133,016	1,191	3,583	128,242
Pension, profit-charing, stock bonus, anmuity plans. Employee benefit programs. Net loss noncapital assets. Other deductions.	1,315,181 1,433,138 17,163 4,135,934	538,661 352,933 5,255 3,654,420	152,742 83,890 3,765 2,198,544	84,089 71,875 12,174 1,909,804	2,377,327 1,159,124 86,781 12,286,128	609,021 388,470 65,034 6,784,711	1,261,988 559,859 6,098 2,371,195	506,318 210,795 15,649 3,130,222	1,434,005 851,880 112,234 83,230,964	650,832 299,077 43,481 26,484,120	96,121 65,722 7,109 4,286,624	99,351 37,801 3,012 3,719,801	455,360 195,554 33,360 18,477,695
Total receipts less total deductions	5,221,862	534,959	1,262,596	436,064	7,878,257	768,899	3,607,561	3,501,797	11,313,926	4,814,269	580,906	612,271	3,621,091
Net income (less deficit) Net income Deficit.	5,551,457 5,620,003 68,546	546,289 977,532 431,243	1,337,404 1,473,136 135,732	439,822 687,276 247,454	7,899,267 9,475,970 1,576,703	777,820 2,119,855 1,342,035	3,618,715 3,761,167 142,452	3,502,732 3,594,948 92,216	11,362,851 13,991,011 2,628,160	4,816,331 5,908,816 1,092,485	581,812 694,214 112,402	611,743 795,429 183,686	3,622,776 4,419,173 796,397
Income tax after investment credit	2,626,395	408,175	670,762	285,738	3,619,416	646,140	1,548,318	1,424,958	4,869,176	2,093,995	237,211	282,206	1,574,578
Net income (less deficit) after tax	2,925,062 2,995,198	138,114	666,642 802,454	154,084	4,279,851 5,859,907	131,680	2,070,397	2,077,774	6,493,675	2,722,336	344,601	329,537 513,637	2,048,198
Distributions to stockholders: Oash and property except own stock. Corporation's own stock.	1,475,663	368,782 43,666	354,849 4,882	113,821 22,648	6,228,480	806,447	2,058,448	3,363,585	2,310,294	774,850	115,092	95,843 11,159	563,915 117,197
End-of-year inventory: Number Amount	2,040	2,670	4,432 2,401,318	9,363	7,756,378	10,916	1,880	2,054	454,704	125,915	2,612,715	20,639	92,561 19,668,701
Footnotes at end of table.													

Footnotes at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

				Whole	sale and retai	Wholesale and retail trade-Continued	nued				Finance, ins	insurance, and r	real estate
					Retail trade								
Item	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Appored and sectorsory stores	Furniture, home furnishings, and equipment stores	Esting and drinking places	Miscel- laneous retail stores	Wholesale and retail trade not allocable	Total	Banding	Credit agencies other than banks
	(36)	(07)	(41)	(42)	(43)	(44)	(45)	(95)	(44)	(87)	(67)	(20)	(51)
Number of returns	366,567	30,610	22,853	27,005	61,133	39,293	34,199	68,451	83,024	3,943	417,733	14,643	70,390
Total receipts	313,454,095	18,601,905	65,646,470	68,153,405	80,160,641	16,137,720	13,671,851	18,727,445	32,859,658	3,044,084	198,468,720	44,579,130	21,278,135
Business receipts	300,048,416	18,218,324	61,872,821	67,532,834	79,223,322	15,684,879	13,126,626	18,216,655	32,172,955	2,967,787	105,187,629	5,648,357	4,679,883
Anterest on covernment coargatons: United States State and local Offer interest	18,502 7,732	2,256	5,410 267,943	3,062	953 264 89.864	2,570	1,052	1,493	1,706	101	5,881,093	4,386,644 2,965,857 29,449,179	813,475 38,126 14,763,532
Rents Royaltien	1,251,740		445,777	193,235	198,287	64,984	38,895	126,250	127,962	8,560	8,242,986	729,299	277,744
Net short-term capital gain reduced by net long- term capital loss	7,532	764	148	490	3,385	221	7.13	105,1	310	671	181,288	56,653	11,553
Net long-term capital gain reduced by net short- term capital loss.	215,648	26,947	51,884	23,978	30,641	7,356	14,258	27,457	33,127	676,8	2,981,341	211,244	109,346
Net gain, noncapital assets Dividends, domestic corporations	90,714 72,723	, s	11,495	13,311	22,966	2,796	4,059	12,965	13,549	1,684	6,128,644	497,574	100,256
Dividends, foreign corporations	70,296 5,493,168	366 229,318	59,015 2,908,788	310,079	151 584,022	321,590	436,507	461 272,840	703	006,04	146,479	27,593	6,108 446,399
Total deductions Cost of sales and operations Compensation of officers	307,518,982 219,382,842 5,811,165	0,81 6,61	63,406,154 38,596,779 398,170	010	79,155,748 66,001,939 1,287,383		13,365,311 8,352,440 600,905	18,440,535	32,129,345 22,222,294 1,218,087	2,984,539.27,108,514.73,387	178,603,765 51,669,927 6,037,276	38,485,464 161,212 2,352,090	19,842,165 655,768 630,864
nepars Bed dobles Rent	1,262,738 780,690 6,664,686	93,182 93,182 191,551	274,985	32,249	145,018	44,169 881,308	78,555	30,534	81,998	13,484	3,028,085	1,423,639 853,582	192,285
Taxes Interect	5,188,183	ĕ∃.	1,452,927		796,454	311,190	261,285	689,820	576,909	60,767	6,444,457	1,223,940	390,453 11,972,332
Contributions Amountisation Depresitation	87,552 18,877 3,592,514	605 605 605 767,161	34,092 2,690 955,728	11,194 3,196 676,291	12,099 1,805 532,262	6,173 1,970 166,576	5,455 1,387 118,404	4,059 4,489 542,635	8,422 2,735 409,124	805 212 39,453	150,597 51,633 4,616,644	11,431	16,406 9,930 353,174
Depletion Advertising	17,645		1,953	1,604	7,558	306,052	397,095	934 280,265	4,150	185	191,636	2,495	352
Premaion, profit esharing, stock bonus, annuity plans Employee benefit programs Net Long, noncapital assets Others to be a second others and a second others and a second others and a second others are a second others.	772,420 545,363 68,500	49,940 30,086 2,307	268,338 105,207 10,497	168,405 219,038 9,782	89,623 57,589 4,272	45, 124, 20, 735, 20, 735, 5,774, 3, 577, 6,16	35,177 20,407 4,376	35,891	79,922 50,375 10,057	10,753 7,440 253	1,542,776 421,519 384,992	6.12,376 193,395 162,471	108,950 35,696 63,961
Total receipts less total deductions	6,440,113	542,363	2,240,316	862,041	1,004,893	466,737	306,540	286,910	730,313	59,545	19,864,955	999,660,6	1,435,970
Het income (less deficit) Het income Deficit.	6,486,977 8,009,830 1,522,853	542,032 628,877 86,845	2,287,113	864,112 1,004,805 140,693	1,004,770	466,141 629,701 163,560	305,902 423,755 117,853	287,104 652,499 365,395	729,803 983,886 254,083	59,543 72,365 12,822	15,957,404	3,137,038 3,371,774	1,405,672 1,622,653 216,981
Income tax after investment credit	2,756,879	185,467	1,055,795	379,021	376,153	200,631	113,703	168,243	277,866	18,302	5,259,273	1,341,109	646,279
Net income (less deficit) after tax. Net income after tax.	3,730,098	356,565 443,410	1,231,318	485,091	628,617 865,530	265,510 429,124	310,052	118,861	451,937	41,241	10,698,131	1,776,929	759,393
Distributions to stockholders: Cash and property except own stock. Corporation's own stock.	1,522,667	73,058	770,617 21,910	219,954	80,774	97,661	47,520	116,781	116,302	3,919	7,053,702	1,980,425	375,888 30,701
End-of-year liventory: Number Amount	325,525 38,684,048	28,057	19,481 10,351,169	23,526	55,482	35,794	30,913	57,838	74,434	3,264	1,467,686	22	£
Footnotes at end of table.													

Table 5.2 -- INCOME STATEMENT FOR SELECTED INDUSTRIES -- Continued

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

	Fin	Finance, insurance, and real estate-Continued	e, and real es	tate-Continue	Pi				Services				
Item	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal Eervices	Business	Automobile services, and mis-cellaneous repair services	Amusement and recreation services	Other	Nature of business not allocable
	(52)	(53)	(54)	(55)	(56)	(57)	(99)	(65)	(09)	(19)	(62)	(63)	(64)
Number of returns	5,586	42,671	616,4	32,935	276,596	287,780	19,897	39,912	81,402	38,537	34,498	73,534	21,431
Total receipts	4,996,914	7,676,782	93,750,835	4,629,536	21,557,388	73,595,971	6,622,103	6,941,034	23,560,813	7,940,032	10,284,019	18,247,970	642,737
Business receipts	1,652,490	1,332,982	77,578,480	4,388,523	9,906,914	70,265,637	6,194,004	6,771,043	22,444,142	7,648,052	9,488,625	17,719,771	605,748
Interest on coverament contiguistics. United States State and local. Other interest	112,253 22,133 313,553	107,034	425,315 887,447 11,387,911	4,983 3,010 57,551	31,389 25,031 718,391	17,843 20,882 400,619	956 1,290 59,111	1,243	8,240 13,003 146,148	460 91 36,679	3,961 3,776 83,034	2,983 2,147 59,423	207
Rents. Royalties	92,020		925,243	25,343	5,915,689	664,082	89,345	26,072	221,597	58,085	181,314	87,669	1,953
Net short-term capital gain reduced by net long- term capital loss.	7,375	64,734	20,050	1,334	19,589	9,518	1,255	568	2,416	2,442	1,699	1,138	230
Net long-term capital gain reduced by net snort- term capital loss	34,307	1,753,586	283,742	11,650	576,966	269,018	70,240	25,040	000'09	24,833	57,363	31,542	5,379
Net gain, noncapital assets Dividends, domestic corporations Dividends, foreign corporations Other receipts	22,954 4,873 290,357	139,541 1,836,668 89,081 162,632	31,673 1,127,789 16,644 1,038,992	7,249 14,855 1,394 113,505	2,907,941 77,098 786 1,128,120	213,447 93,740 24,831 1,472,880	21,527 15,560 1,971 145,741	15,225 7,293 884 75,462	51,531 51,445 12,433 530,114	72,415 2,425 64 94,287	32,687 10,673 6,020 323,961	20,062 6,344 3,459 303,315	6,982 207 - 19,885
Total deductions operations Cost of sales and operations Compensation of officers Repairs	4,416,961 54,827 554,375 10,248	m	87,820,697 46,229,976 419,644 38,014	4,247,287 889,634 756,597 10,729	0,74	72,121,864 38,534,214 6,329,641	6,571,012 3,079,161 164,593 172,128	6,742,648 3,700,861 522,397 88,127	23,058,398 14,067,341 1,397,418 149,156	7,774,021 3,869,105 423,329 141,742	10,032,756 5,276,766 388,598 141,960	17,943,029 8,540,980 3,433,306 92,959	677,645 347,774 39,488 14,650
Rent.	205,472	70,259	492,461	121,109	740,243	2,937,387	382,285	312,653	661,739	373,303	451,665	755,742	17,807
Taxes Interest Contributions Amortization	163,579 362,201 6,421 7,731	167,587 735,409 8,432 2,931	2,053,145 690,147 31,691 3,729	114,091 61,492 5,027 1,197		2,508,875 1,824,066 35,239 63,293	401,109 375,968 3,357 3,686	254,387 87,918 2,939 2,710	598,116 479,540 13,104 39,148	278,328 314,405 1,886 1,799	429,270 287,323 7,779 7,189	547,665 278,912 6,174 8,761	15,018 14,257 346 373
Depreciation Depreciation Advanced of the Communication	303	38,529	519, EII	73,852	135,997	4,313,698 5,250	496,047	928,336	1,209,761	1,190,832	1,100	1,004	19,596 381 2,583
Persion, profit-sharing, stock bonus, annuity plans Embloyee benefit programs Net loss, noneapital assets Other deductions	95,104 21,332 8,390 2,804,086	15,477 5,582 32,890 1,411,534	573,604 110,404 7,901 36,046,451	70,737 24,532 10,073 2,002,320	66,528 30,578 99,306 5,956,907	888,039 265,820 106,753 12,167,269	17,371 19,158 23,303 1,255,424	32,561 18,945 5,243 1,244,031	w,	21,779 21,354 7,317 1,030,502	64,000 27,598 21,470 1,890,695	586,212 93,903 17,390 2,982,714	3,489 1,158 4,948 191,385
Total receipts less total deductions	579,953	3,975,473	5,930,138	382,249	1,467,506	1,474,107	51,091	198,386	502,415	166,011	251,263	304,941	134,908
Net income (less deficit) Net income Deficit	565, 134 689, 234 124, 100	3,979,992 4,313,817 333,825	5,046,424 5,333,572 287,148	380,495 475,605 95,110	1,442,649 2,725,420 1,282,771	1,471,098 3,459,700 1,988,602	49,801 346,715 296,914	198,582 306,654 108,072	494,953 1,169,233 674,280	165,990 317,795 151,805	257,130 568,923 311,793	304,642 750,380 445,738	134,992 33,709 68,701
Income tax after investment credit	296,292	223,324	1,894,695	138,098	700,476	958,497	87,697	75,937	358,962	77,397	164,799	193,705	5,770
Net income (less deficit) after tax.	268,842	3,756,668	3,151,729	242,397	742,173	512,601	137,896 259,179	122,645	135,991	88,593	92,331	110,937	² 40,762 27,939
Distributions to stockholders: Gash and property except own stock. Corporation's own stock.	55,145	3,020,627	1,005,765	90,027	525,825	552,111	109,276	41,465	177,865	34,574 5,114	93,121 18,911	95,810	99,964
End-of-year inventory: Number Amount.	3	££	£	(*)	4,323 704,105	86,739	6,008 163,806	18,669 259,131	16,560 583,192	20,435	13,513 878,586	301,973	3,887

(*) Extimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
**Negative amount.
NOTE: Extimates zer rounded and may not add to totals. "Tobacco manufactures" is not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Business Returns/1971 • All Corporations

Table 5.3-RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number of	Rece	ipts	Cust f		Net income
Industry, size of business receipts	returns	T∋tal	Business	sales and operations	Depreciation	(less deficit
	(1)	(2)	(3)	4)	(5)	(6)
ALL INDUSTRIES						
Total	1,733,305		1,763,760,312		5",60,"61	79,700,32
der \$10,000.	293,126	1,538,171	435,184	205,028	223,654 298,354	11,008,97
5 000 under \$50 000	165,746	6,786,899	1,710,488 5,110,097	728,267 2,310,519	508,065	49,30
2,000 meden \$100,000	227,386	17,0+3,355	14,520,471	7,083,621	924,619	308,24
00,000 under \$200,000 00,000 under \$500,000	256,950 286,925	37,974,360	34,801,129 87,6-2,217	1+,038,947 5+,204,032	1,466,464	838,3 3,15°,3
00.000 under \$1.000.000	147,536	105,428,201	99,082,284	68,393,276	2,362,369	2,617,8
,000,000 under \$5,000,000	144,924 31,779	301,382,773 1,339,670,985	282,336,914 1,238,121,534	213,447,689 875,649,558	5,415,696 43,352,385	₹,649,9 66,480,0
AGRICULTURE, FORESTRY, AND FISHERY						
Total	39,932	14,397,772	13,680,329	10,567,734	528,196	208,0
der \$10,000	7,279	50,483	20,979	15,777	4,444	13 ,4
0,000 under \$25,000	3,725	85,788 227,448	60,291 192,352	33,870 106,909	13,841 26,486	16,6 1 _{9,5}
0.000 undom #100.000	5,240 6,408	528,497	465,696	256,553	53,138	2,3
DO 000	7,175	1,114,723	1,017,443	594,607	79,908	31,4
00,000 Under \$500,000. 00,000 Under \$1,000,000.	5,527 2,4 <u>1</u> 4	1,310,937	1,712,999 1,704,693	1,105,157 1,270,344	99,293 59,265	26,0 40,3
	1,834	3,846,155	3,684,012	3,045,942	101,546	وشع
000,000 under \$5,000,000	330	⊶,958 ,1 53	4,821,864	+ ,1 38 , 575	85,065	97,
MINING		10 (70 .02	3.0.200.000	10 777 227	3 337 072	2.160
Total	12,611	19,479,693	18,398,873	10,774,334	1,117,972	2,160,
ier \$10,000	3,103	51,413 20,133	4,814 11,839	5,520 7,851	14,314 2,153	¹ 15,
5 000 imder \$50 000.	847	38,738	30,109	15,588	4,690	15,
0,000 under \$100,000.	1,328	103,009	90,457	51,661	€,619	127
00 000 under \$500 000	1,497 2,553	233,562 874,361	211,882 810,877	116,149 462,889	17,648	6,
00 000 4 41 000 000	1,115	828,511	789,671	454,602	53,406	13,
000,000 under \$5,000,000.	1,215 305	2,660,016 14,669,950	13,463,766 13,485,458	1,557,809 8,102,265	195,306	86, 2,216,2
Coal Mining						
Totalder \$10,000.	1,765	3,848,418	3,693,210	2,662,142	210,862	136,0
0.000 index \$25.000	328	3,372	1,880	1,071	894	11,7
5,000 under \$50,000. 0,000 under \$100,000.	225	17,884	13,443	8,500	1,785	12,
00 000 under \$200 000	606	35. 250	153,532	102,554	14,510	111,
00,000 under \$50,000.	6,19	156,658	100,002	102,104	14,510	11,
500,000 under \$1,000,000 1,000,000 under \$5,000,000 5,000,000 or more	605	3,670,504	3,524,355	2,550,017	193,673	152,0
Grude Petroleum and Natural Gas						
Total	6,663	9,128,360	8,547,135	4,034,302	438,228	1,975,
nder \$10,000	1,573	44,596	3,372	3,376	1,"1"	119,
0,000 under \$25,000	450 623	15,626 28,468	7,917 21,937	5,126 11,183	1,729 2,832	1,1
,000 under \$50,000. 0,000 under \$100,000.	623 822	60,931	55,785	31,306	3,675	۷.,
00,000 under \$200,000	981	150,542	137,946	75,497	2,317	6,
00.000 under \$1.000.000	1,210 441	419,637 325,035	373,736 300,762	215,688 173,581	26,287 18,354	114,
	1	1 2611422	200) 102		374,820	2,012,
,000,000 under \$5,000,000	5.6.7	Į.	7 6/5 680			
,000,000 under \$5,000,5000	563	8,083,525	7,645,680	3,518,545		
,000,000 under \$5,000,000, ,000,000 or more		8,083,525				3.57
Nonmetallic Minerals (Except Fuels) Minity Total	3,431	8,083,525 3,460,412	3,287,443	2,068,000	254,418	l
Nonmetallic Minerals (Except Fuels) Minity Total	3 , 431 578	8,083,525 3,460,412 3,063	3 , 287 , 443 824	2,068,000 719	254,418 1,103	13,
Nonmetallic Minerals (Except Fuels) Mining Total	3,431	8,083,525 3,460,412	3,287,443	2,068,000	254,418	13,
Nonmetallic Minerals (Except Fuels) Minity Total der \$10,000 0,000 under \$25,000 5,000 under \$50,000 0,000 under \$50,000	3 , 431 578	8,083,525 3,460,412 3,063	3 , 287 , 443 824	2,068,000 719	254,418 1,103	13, 12,
Normetallic Minerals (Except Fuels) Minity Total er \$10,000 ,000 under \$25,000 ,000 under \$50,000 ,000 under \$20,000 ,000 under \$200,000 ,000 under \$200,000 ,000 under \$200,000	3,431 578 300	8,083,525 3,460,412 3,063 10,094 80,899	3,287,443 824 8,664 71,564	2,068,000 719 4,397 36,538	254,418 1,103 1,111 7,899	1 ₃
Nonmetallic Minerals (Except Fuels) Minity Total. ier \$10,000. ,000 under \$25,000. ,000 under \$100,000. ,000 under \$200,000. ,000 under \$200,000.	3,431 578 300 661	8,083,525 3,460,412 3,063 10,094	3,287,443 824 8,004	2,068,000 719 4,397	254,418 1,103 1,111	13, 12, 6,
Nonmetallic Minerals (Except Fuels) Minity Total er \$10,000. 0,000 under \$25,000. 5,000 under \$100,000. 0,000 under \$100,000. 00,000 under \$200,000. 00,000 under \$500,000. 00,000 under \$500,000.	3,431 578 300 661 901	8,083,525 3,460,412 3,063 10,094 80,899 320,804	3,287,443 824 8,004 71,564 307,082	2,068,000 719 4,397 36,538 160,669	254,418 1,103 1,111 7,899 28,080	13, 12, 0, 13, 18,
Nonmetallic Minerals (Except Fuels) Minity: Total	3,431 578 300 661 901 496	8,083,525 3,460,412 3,063 10,094 80,899 320,804 364,042	3,287,443 824 8,004 71,564 307,082 353,286	2,068,000 719 4,397 36,538 160,669 198,873	254,418 1,103 1,111 7,899 28,030 24,310	13, 12, 6, 13, 18,
Nonmetallic Minerals (Except Fyels) Minity: Total	3,431 578 300 661 901 496	8,083,525 3,460,412 3,063 10,094 80,899 320,804 364,042	3,287,443 824 8,004 71,564 307,082 353,286	2,068,000 719 4,397 36,538 160,669 198,873	254,418 1,103 1,111 7,899 28,030 24,310	1577, 133, 15, 05, 133, 18, 124,
Nonmetallic Minerals (Except Fuels) Minity Total ier \$10,000. 0,000 under \$25,000. 0,000 under \$50,000. 0,000 under \$100,000. 0,000 under \$500,000. 0,000 under \$50,000. 0,000 under \$50,000. 0,000 under \$50,000. 0,000 under \$50,000. 0,000 under \$5,000.000. 0,000,000 under \$5,000.000. 0,000,000 under \$5,000.000. 000,000 under \$5,000.000.	3,431 578 300 661 90° 496 489	8,083,525 3,460,412 3,063 10,094 80,899 320,804 30+1,042 2,081,510 97,492,609 114,219	3,287,443 824 8,004 71,564 307,082 353,286 2,540,023 95,380,565 29,009	2,068,000 719 4,397 36,538 160,669 198,873 1,666,604	254,418 1,103 1,111 7,899 28,080 24,310 191,915	13, 12, 13, 13, 124,
Nonmetallic Minerals (Except Fuels) Minity: Total	3,431 578 300 661 90° 496 489	8,083,525 3,460,412 3,063 10,094 80,899 320,804 364,042 2,081,510 97,492,609 114,219 132,537	3,287,443 824 8,004 71,564 307,082 353,286 2,540,023	2,068,000 719 4,397 36,538 160,669 198,873 1,660,804 78,412,715 20,214 73,433	254,418 1,103 1,111 7,899 28,030 24,310 191,915 1,~82,559 15,158 6,092	13, 12, 6, 13, 18, 124, 1,92: 136, 131,
Nonmetallic Minerals (Except Fuels) Minity	3,431 578 300 661 90° 496 489 143,095 13,367 7,351 12,861	8,083,525 3,460,412 3,063 10,094 80,899 320,804 364,042 2,881,510 97,492,609 114,219 132,537 511,717	3,287,443 824 8,004 71,564 307,082 353,286 2,540,023 95,380,565 29,009 123,086 477,030	2,068,000 719 4,397 36,538 160,669 198,873 1,660,604 78,412,"15 20,214 73,433 296,153	254,418 1,103 1,111 7,899 28,080 24,310 191,915 1,782,559 15,158 6,092 22,346	13, 12, 13, 18 124 1,92: 1,92: 130, 133, 138, 133, 138, 138, 138, 138, 138
Nonmetallic Minerals (Except Fuels) Minity Total	3,431 578 300 661 90° 496 489 143,095 13,867 7,351 12,861 13,165 24,610	8,083,525 3,460,412 3,063 10,094 80,899 320,804 364,042 2,081,510 97,492,609 114,2119 132,537 511,717 1,378,055 3,066,241	3,287,443 824 8,004 71,564 307,082 353,286 2,540,023 95,380,565 29,009 123,086 477,030 1,321,159	2,068,000 719 4,397 36,538 160,669 198,873 1,666,804 78,412,"15 20,214 73,433 296,153 883,949	254,418 1,103 1,111 7,899 28,080 24,310 191,915 1,782,559 15,158 6,092 22,346 42,690 36,772	13, 13, 13, 13, 134, 134, 134, 134, 134,
Nonmetallic Minerals (Except Fuels) Minity	3,431 578 300 661 90° 496 489 143,095 13,867 °,351 12,861 15,165 24,610 30,082	8,083,525 3,460,412 3,063 10,094 80,899 320,804 36+,042 2,681,510 97,492,609 114,219 132,537 511,717 1,378,055 3,026,341 9,921,177	3,287,443 824 8,664 71,564 307,082 353,286 2,546,023 95,386,565 29,609 123,686 477,630 1,321,159 3,537,379	2,068,000 719 4,397 36,533 160,669 198,873 1,666,604 78,412,115 20,714 73,433 296,153 883,949 2,478,377 7,510,089	254,418 1,103 1,111 7,899 28,080 24,310 191,915 1,782,559 15,158 6,092 22,246 42,690 96,772 213,797	13, 12, 13, 18, 124, 130, 13, 138, 13, 128, 13, 158, 153,
Nonmetallic Minerals (Except Fuels) Minity Total	3,431 578 300 661 90° 496 489 143,095 13,867 7,351 12,861 13,165 24,610	8,083,525 3,460,412 3,063 10,094 80,899 320,804 364,042 2,081,510 97,492,609 114,2119 132,537 511,717 1,378,055 3,066,241	3,287,443 824 8,004 71,564 307,082 353,286 2,540,023 95,380,565 29,009 123,086 477,030 1,321,159	2,068,000 719 4,397 36,538 160,669 198,873 1,666,804 78,412,"15 20,214 73,433 296,153 883,949	254,418 1,103 1,111 7,899 28,080 24,310 191,915 1,782,559 15,158 6,092 22,346 42,690 36,772	13, 12, 13, 18, 124, 1,92:, 130, 113, 108,

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, 8Y SELECTED INDUSTRIES AND SIZE 07 8USINESS RECEIPTS—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		Recei	pts	Cost of		No. 4	
Industry, size of business receipts	Number of returns	Total	Business	sales and	Depreciation	Net income (less deficit)	
				operations			
	(1)	(2)	(3)	(4)	(5)	(6)	
MARUFACTURING	200 061	997 189 583	244 244 200	570 //0 000	24 516 100	30 850 500	
Total	200,963	776,478,571 88,821	751,346,399	532,440,999	24,516,198	38,750,70	
10 000 under \$25 000	15,493 9,776	182,816	40,786 163,541	41,137 103,436	10,957 12,854	152,78	
25,000 under \$50,000.	13,063 22,298	498,149 1,723,177	471,102 1,661,481	283,739 1,041,542	21,857 62,907	155,59 184,06	
100.000 mder \$200.000	28,619	4,262,957	4,175,020	2,760,874	143,246	¹ 116,52	
200,000 under \$500,000.	41,574 26,904	13,748,427 19,254,902	13,578,318	9,339,056 13,625,847	383,867 470,637	¹ 8,75 296,66	
000 000 under \$5 000 000	33,326	72,144,973	71,120,033	52,712,174	1,526,645	2,310,34	
,000,000 or more	9,910	664,574,349	641,114,476	452,533,194	21,883,228	36,599,87	
Food and Kindred Products							
Total	16,313	106,554,126	104,817,387	79,110,288	2,111,756	3,820,50	
der \$10,000	808 247	4,225 4,066	2,171 4,021	2,229 1,929	344 451	15,48 189	
5 000 under \$50 000	602	24,172	21,909	13,942	1,475	13,79	
0,000 under \$100,000.	74 <u>1</u> 2,014	61,649 311,093	56,7 <u>1</u> 3 306,738	42,799 218,597	2,341 10,142	12,74 16,33	
00.000 under \$500.000	2,810	923,860	909,934	666,167	26,170	10,19	
00,000 under \$1,000,000.	2,488 4,587	1,793,663 10,474,586	1,773,402	1,389,642 8,180,665	48,712 207,695	39,63 268,32	
,000,000 under \$5,000,000	2,017	92,956,812	91,387,340	68,594,318	1,814,426	3,521,59	
Textile Mill Products							
Total	5,846	23,495,751	23,164,373	18,100,595	694,292	834,84	
der \$10,000	145	880	429	690	368	1 1,5 2	
0,000 under \$25,000. 5,000 under \$50,000.	219	6,590	6,034	5,024	436	12,88	
0.000 under \$100.000	554	40,852	40,525	26,191	2,906	14,33	
00,000 under \$200,000. 00,000 under \$500,000.	943 99 1	592 , 444 207 ر 327	141,373 324,128	93,816 230,657	7,958 11,019	11,20 5,49	
00,000 under \$1,000,000	769	540,849	531,673	407,420	15,193	4,65	
,000,000 under \$5,000,000	1,645 580	4,041,127 18,393,654	4,009,039 18,111,172	3,146,044 14,190,753	86,999 569,4 1 3	124,46 7 1 0, 1 8	
Apparel and Other Fabricated Textile Products							
Total	17,032	24,453,117	24,198,214	18,662,663	203,910	710,49	
ler \$10,000	465	576	450	200	49	114	
0,000 under \$25,000	946 : 76+ :	16,123	15,820 28,108	9,757 19,089	620 330	¹ 1,08	
0.000 under \$100.000	1,240	30,819 100,⊣05	98,140	72,655	1,205	13,54	
00,000 under \$200,000 00,000 under \$500,000	2,262	334,405	332,482	244,930	4,460 14,112	¹ 7,02 28,27	
00,000 under \$1,000,000	4,600 2,417	1,485,792 1,696,903	1,474,770 1,686,058	1,078,764	16,060	23,62	
,000,000 under \$5,000,000	3 , 554 784	7,806,186 12,981,408	7,762,097 12,800,289	6,099,439 9,846,958	49,794 117,280	176,75 493,77	
Lumber and Wood Products, Except Furniture							
Total	10,661	16,170,220	15,457,632	11,517,103	549,668	730,83	
der \$10,000	621	£,894	624	656	268 700	11,35	
5,000 under \$50,000.	503 494	10,911	8,543 18,090	5,611 8,327	799 ! 1,783 :	81 11,98	
0,000 under \$100,000. 00,000 under \$200,000.	906	71,836	70,224	47,665	2,211	11,87	
00,000 under \$500,000	1,709 2,790	245,386 920,734	24 1,1 60 9 0 9,910	158,972 661,522	9,228 33,843	11,36 2,65	
00,000 under \$1,000,000.	1,658	1,168,419	1,150,267	870,127	33,437	16,53	
000,000 aner \$5,000, nec	1,6+0 340	3,516,874 10,213,763	465 و224و3 636و445	2,681,096 1,083,127	78,253 389,846	145,15 572,26	
Furniture and Fixtures							
Total	υ , 755	36,083,364	7,965,657	·,711,705	471مر132	321,71	
der \$10,000	427	1,647	1,482	1,262	285	12,13	
5,000 under \$25,000.		13,386	10,113	8,649	663	¹ 2, 1 5	
0,000 under \$100,000	6++8	49,059	48,209	24, 777	1,363	13,43	
00,000 under \$200,000.	1,116 1,707	171,243 574,247	165,463 569,151	125,642	3,053 9,479	¹ 2,16 ¹ 1,74	
00.000 under \$1.000.000.	1,159	806,421	800,426	568,104	11,120	20,02	
	1,101 253	2,3 60, 328 4,106,533	2,331,071 4,039,73	1,702,153 2,853,658	32,460 74,048	63,91 249,41	
,000,000 under \$5,000,000.			1				
,000,000 under \$5,000,000. ,000,000 or more. 							
,000,000 cr more	472 ود	23,093,934	22,305,271	15,734,734	993 ,1 57	1,037,48	
Faper and Allied Products Total.	472-ود ا	23,093,934	22,305,271	15,734,734	9 93,1 57	1,037,48	
Paper and Allied Products Total for \$10,000 and \$25,000 94 72 547	23,093,934 25, 1 90	22,305,27 1 22,522	15,734,734 12,362	993 ,1 57 765	1,037,48 14,60		
Faper and Allied Products Total	547	25,190	22,522	12,362	765	14,60	
Paper and Allied Products Total. Total. J.000 under \$25,000. J.000 under \$25,000. J.000 under \$50,000. J.000 under \$20,000.	547 281	25 ,1 90 44, 79	22,522 : 44,484	12,362 31,297	765 1,389	14,60 144	
	547	25,190	22,522	12,362	765	14,60	

Business Returns/1971 • All Corporations

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All ligures are estimates based on samples	are estimates based on samples—money amounts are in thousands of dollars] Receipts Cost of					
Industry, size of business receipts	Number of returns	· 1		Cost of sales and	Depreciation	Net income (less deficit)
		Total	Business	operations		
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Printing and Publishing Total.	26,543	27,909,952	26,985,565	17,197,821	7100 / 66	3 800 303
Inder \$10 000.	2,239	20,161	7,663	6,041	788,455 861	1,809,121 11,767
\$10,000 under \$25,000	1,568	28,874	25,915	16,943	1,766	15,593
\$50,000 under \$100,000	2,769 4,797	106,563 359,071	100,132 348,438	62,436 2 1 4,637	2,661 11,207	¹ 1,738 ¹ 9,086
\$100,000 under \$200,000. \$200,000 under \$500,000.	4,592 4,822	692,396 1,536,220	678,087 1,509,790	4 1 5,578 952,497	20,311 48,705	11,288 21,015
4500 000 radow \$1 000 000	2,898	2,063,748	2,032,898	1,350,447	55,846	58,288
\$1,000,000 under \$5,000,000 \$5,000,000 or more.	2,326 53 1	4,544,503 18,558,416	4,449,845 17,832,797	2,988,628 11,190,614	137,172 509,926	197,382 1,561,908
Chemicals and Allied Products Total.	9,991	63,539,002	61,364,851	37,788,020	2,732,090	5,104,252
Inder \$10 000.	1,433	4,206	3,757	2,138	585	
\$10,000 under \$25,000. \$25,000 under \$50,000.	798	15,693	13,651	7,741	830	¹ 4,569 ¹ 158 ¹ 8,473
\$50,000 under \$100,000	520 1,064	19,285 80,822	19,025 77,392	13,419 45,520	943 1,986	11,871 1311
\$100,000 under \$200,000. \$200,000 under \$500,000.	1,050 1,807	152,732 633,906	148,594 625,921	98,862 423,499	4,979 15,033	6,338
\$500,000 under \$1,000,000	1,109	822,645 3,596,240	809,799	558,732	15,321	21,658
\$5,000,000 or more	1,630 579	58,213,473	3,551,838 56,114,874	2,504,987 34,133,122	83,003 2,609,410	111,209 4,980,429
Petroleum Refining and Related Industries Total	835	01 402 25T	05 521 022	ED 77// 1/20	2 2/0 020	6 (00 350
Under \$10 000	(*)	91,492,257	85,531,733	59,744,182	3,248,830 (*)	5,627,358 (*)
\$10,000 under \$25,000. \$25,000 under \$50,000.		' -	-	-	-	-
\$50,000 under \$100,000	} ~~	2,858	2,599	1,768	469	¹ 210
\$100,000 under \$200,000\$200,000 under \$500,000	191	59,600	58,032	38,269	1,783	1763
\$500 D00 pmdex \$1 000 000	l i	91,429,464	85,471,102	59,704,145	3,246,570	5,629,891
\$1,000,000 under \$5,000,000 \$5,000,000 or more	1	21,423,404	02,411,102	22 , 104 ,1 42	3,240,510	7,027,031
Rubber and Miscellaneous Plastics Products						
Total	6,237	17,457,779	17,122,209	11,643,262	623,201	837,543
Under \$10,000	476	1,650	1,550	1,037	57	11,322
\$10,000 under \$25,000. \$25,000 under \$50,000.	401 43 1	7,293 17,801	7,081 15,657	4,359 10,747	717 533	¹ 2,619 ¹ 7,591
\$50,000 under \$100,000. \$100,000 under \$200,000.	538 583	42,631 85,790	41,252 83,290	29,184 51,679	1,806 4,047	15,851 16,983
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,460	498,262	494,318	329,489	19,922	2,526
\$000,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 or more	968 1,135	707,879 2,471,272	699,77 <u>1</u> 2,437,609	479,309 1,705,533	21,358	28,663 107,964
\$5,000,000 or more	245	13,625,201	13,341,681	9,031,925	504,182	722,756
Leather and Leather Products						
Total	2,269	6,206,413	6,050,538	4,439,526	80,286	213,366
Under \$10,000	-	-	-	-	-	-
\$10,000 under \$25,000. \$25,000 under \$50,000. \$350,000 under \$50,000.	323	20,005	16,300	10,760	733	1,547
\$100,000 under \$200,000.	293	43,666	43,475	31,787	925	14,805
\$200,000 under \$500,000. \$500,000 under \$1,000,000.		435,920	426,068	323,571	5,636	14,180
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	,	5,706,822	5,564,695	4,073,408	72,992	220,804
\$>,000,000 or more	,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,500,000	1,015,100	12,772	
Stone, Clay, and Glass Products						
Total	8,582	18,499,986	18,075,694	12,184,844	850,047	1,005,525
Under \$10,000. \$10,000_under \$25,000.	591 356	1,614	524	663	372 901	¹ 839 ¹ 4,342
\$25,000 under \$50,000	442	6,443 17,039	6,308 16,808	4,711 10,702	839	12,840
\$50,000 under \$100,000. \$100,000 under \$200,000.	645 1,422	48,620 210,286	46,193 206,887	31,551 138,222	53453 940رو	¹ 3,981 ¹ 3,947
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,817 1,415	624,486 989,962	616,343 968,776	432,386 662,6 1 5	26,181	8,489 41,775
\$1,000,000 under \$5,000,000. \$5,000,000 or more	1,595	3,410,603	3,329,544	2,396,113	36,699 139,723	132,456
φοροοροού or more	298	13,190,933	12,884,311	8,507,881	633,830	838,754
Primary Metal Industries						
Total Under \$10,000	4,524	44,471,379	43,372,031	32,025,722	2,265,860	4,591
\$10,000 inder \$25,000	206	705	502	1,190	218	137,168
\$25,000 under \$50,000. \$50,000 under \$100,000.	507 281	15,839 22,127	13,762 18,784	9,470 11,944	981 609	12,470 1168
\$100,000 under \$200,000. \$200,000 under \$200,000.	883	129,513	127,377	83,196	4,869	l 1,508
\$500,000	832 568	301,226 426,918	297,498 422,854	207,354 299,856	11,901 12,795	14,875 5,307
\$1,000,000 under \$1,000,000. \$1,000,000 or more.	793 453	1,872,935 41,702,116	1,854,418 40,636,836	1,402,224 30,010,488	54,274 2,180,213	56,361 110,888
Pandandar at and an Arbita	1 722	ا تعدودات ردد	-0,030,030	20,040,400	ريدعونانيون ;	1 10,000

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	M	Recei	pts ===	Cost of		
Industry, size of business receipts	Number of returns	Total	Business	sales and operations	Depreciation	Net income (less deficit
	(1)	(2)	(3)	(4)	(5)	(6)
-	(1)	(2)	(=)			
MANUFACTURING—Continued						
Fabricated Metal Products, Except Machinery and Transportation Equipment	ŀ					
Total	22,859	38,898,031	38,175,703	27,605,724	1,037,904	1,615,04
Inder \$10,000	1,529	26,186	5,044	5,288	2,373	11,97
10,000 under \$25,000	824 1,540	14,860 55,896	12,560 } 53,423	7,144 28,153	1,000 3,114	¹ 2,596 ¹ 4,798
52 000 1 4150 000	2,466	192,049	186,687	115,093	9,061	19,66
00,000 under \$100,000	3,041 4,781	460,469 1,578,757	451,975 1,558,726	297,381 1,034,020	16,327 44,736	111,04° 17,98
500 000day #1 000 000	3,521	2,491,163	2,469,832	1,755,004	59,710 190,767	50,73
00,000 unter \$1,000,000 1,000,000 under \$5,000,000 5,000,000 or more	4 , 303 855	990و704و8 55 1 وو704و	8,599,230 24,838,2 26	6,25 1, 565 18, 11 2,076	710,816	355,37 1,221,02
	1					
Machinery, Except Electrical	25 644	63 345 03 6	57 45/ 505	26 70/ 525	2,645,012	4,145,38
Total	25,644	61,165,016	57,654,505 3,876	36,784,525 6,718	1,789	124,00
der \$10,000. 0,000 under \$25,000.	1,658 1,563	5,266 28,524	25,853	13,797	2,398	16,37
0,000 under \$50,000. 0,000 under \$100,000.	2,171	81,699	80,052	39,888	4,271	¹ 7,24
	21.5 و4 763و3	323,423 548,104	3 1 2,4 1 6 536,839	178,155 335, 1 77	14,344 26,559	121,72
	5,643	1,841,946	1,820,983	1,232,701	67,498	148,07 112,79
00,000 under \$1,000,000	3,078 2,739	2,173,852 5,781,088	2,148,846 5,653,277	1,505,207 3,967,328	70,842 140,830	154,66
00,000 under \$1,000,000. 000,000 under \$5,000,000. ,000,000 or more.	814	50,381,114	47,072,363	29,505,554	2,316,481	4,120,60
Electrical Equipment and Supplies						
Total	10,860	58,247, 1 27	56,636,603	38,821,592	1,921,159	2,061,00
der \$10 000.	1,528	5,670	·· , 627	6,475	1,504	132,49
0,000 under \$25,000. 5,000 under \$50,000.	530 636	10,782 25,906	8,792 23,625	3,867 16,050	518 1,858	18,88 19,3
\ (000da_ \$100 .000	1,061	79,777	77,302	43,638	3,393	19,0
00,000 under \$200,000. 00,000 under \$500,000.	1,568	230,122 675,095	224,552 664,280	146,735	7,129 17,996	¹ 27,8
20 000 under \$1 000 000	2,076 1,280	921,633	910,634	613,950	18,017	112,0
,000,000 under \$5,000,000.	1,590 584	3,399,719 52,898,423	3,338,839 51,383,902	2,386,806 35,157,971	70,939 1,799,805	47,6 2,152,9
,000,000 or more	J04 I	J2,070,423	71,303,702	22,121,911	1,777,003	2,122,70
Motor Vehicles and Equipment						
Total	2,393	77,143,653	75,665,850	58,235,105	1,536,717	5,551,45 11,65
der \$10,000. 0,000 under \$25,000.	275	↔ 53	25 1	151	352	
,000 under \$50,000. 0,000 under \$100,000.	32.9	23,085	22,322	15,479	1,098	13,31
00.000	270	39,624	35,366	23,984	770	1,38
200,000 under \$500,000	5 1 3 270	563,563 209,178	161,671 206,915	109,726 157,133	4,783 2,943	2,19
.,000,000 under \$1,000,000 .,000,000 under \$5,000,000 .,000,000 or more.	510	1,134,211	1,117,461	829,576	27,374	44,9
5,000,000 or more	206	75,574,539	74,121,864	57,099,056	1,499,397	5,508,8
Transportation Equipment, Except Motor Vehicles						
Total	3 ,1 72	34,782,027	33,053,285	25,819,993	1,180,612	546,28
nder \$10,000	4.1	652	601	401	30	15,23
der \$10,000. 5,000 under \$25,000. 5,000 under \$50,000.	271	6,137	6,016	4,399	290	11,8
50,000 under \$100,000	301	,809	22,373	1-,275	1,291	¹ 3,10
100,000 under \$200,000.	-62 -62	58,338 10,175	50,042 1-1,007	41,446 110,639	2,306 5,175	116,8
500 000	414	314,376	316,281	252,508	8,941	121,9
00,000 under \$1,000,000 ,000,000 under \$5,000,000 ,000,000 cr mcre.	653 مينيان	415,358و1 125و870وعاد	1,336,168 31,173,597	1,055,563 24,340,762	24,621 1,137,958	42,3 558,7
Scientific Instruments, Photographic haulpment, Watches and Tocks		12,852,313	1 . 20. 220	7,355,307	472,188	1,337,4
Total	.18		12,376,227	934	472,100	12,5
10 000 under \$25 000	3.55 307	616و2 9 ₄ 473	1,569 5,472	2,912	192	14,3
25 000 under \$50 000.	706	100 و 15	23,818	13,425	662	1,6°
0,000 under \$100,000.	878 795	67,698 115, 1 74	65,600 110,184	36,927 10,979	1,554 2,738	17,0
00,000 under \$500,000. 00,000 under \$1,000,000.	86 1 477	279,611	276,835 341,956	172,178 223,630	5,581 5,915	11,0 6,8
.000,000 under \$1,000,000	477	346,085 1,019,840	997,623	539 و530 543 و539	18,248	46,8
,000,000 cr more	180	10,970,116	10,553,170	6,190,783	436,875	1,301,1
Miscellaneous Manufactured Products, and Manufacturing not Alle able						
Total	11,680	13,029,752	12,703,450	8,721,885	287,694	439,8
der \$10,000	1,888	7, 182	,160	513 رب	921	110,1
0,000 under \$25,000	889	15,649 38,273	990وو د 590وو	9,092 22,8 1 8	1,561	¹ 3,1
50 000 under \$100.000	1,074 1,285	102,580	99,461	69,487	2,976	17.8
100.000 under \$200.000	1,562	233,712	229,036	148,211	6,657	17,2 1,1
200,000 under \$500,000.	165ر2 1 ,1 42	744,639 813,948	302,041 304,833	492,147 557,304	12,906 1.,626	10,6
	-,			1	1	
1,000,000 under \$5,000,000. \$5,000,000 or more	1,475	11,068,169	10,771,178	7,418,313	248,642	459,59

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimates based on samples—money amounts are in thousands of dollars]						
Industry, size of business receipts	Number of returns		1	Cost f sales and	Depreciation	Net income
		Total	Business	operations		(less deficit)
	(1)	(2)	(3)	14)	(5)	(6)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARD SERVICES						
Total	71,098	149,722,193	145,274,096	86,093,715	14,-71,059	7,899,261
Under \$10,000	4,977	103,769	34,781	19,774	17,813	123,033
\$10,000 under \$25,000. \$25,000 under \$50,000.	8,190 8,894	149,218 348,761	134,527 323,177	141,509	19,545 37,689	16,554 14,725
\$50,000 under \$100,000. \$100,000 under \$200,000.	9,647 11,799	728,530 1,735,10b	695,292 1,687,938	345,447 909,698	63,517	13,312
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	12,067	3,904,825	3,809,213	2,235,546	127,605 262,601	34,071 149,728
\$1.000 000 under \$5.000 000.	4,963 4,267	3,518,224 8,916,312	3,450,897 8,722,960	2,145,604 6,772,309	193,159 470,282	111,349 297,742
\$5,000,000 or more	1,296	130,317,448	126,415,311	74,471,156	13,778,848	7,340,900
Transportation.						
Total	,489	67,150,987	64,213,577	43,362,327	4,719,566	**77 , 820
\$10 000 index \$25 000	737 و 6 795 و 6	89,242 122,806	24,969 109,554	11,343 43,933	14,667	113,636 110,543
\$25,000 under \$50,000. \$50,000 under \$100,000.	928وه 724ر2	270,865 554,908	25 1,8 57 536,997	107,828 269,035	21,940 44,200	12,564 10,042
\$100,000 under \$200,000. \$200,000 under \$500,000.	8,119 9,597	1,312,395	1,279,543	702,417	82,789	30,989
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000.	÷,243	3,129,109 3,017,800	3,056,166 2,964,339	1,868,448 1,910,644	137,070 144,090	94,689 63,477
\$1,000,000 under \$5,000,000.	3,692 907	7,752,600 50,901,262	7,601,410 48,388,742	245,022 23,203,652	346,4 1 2 3,856,288	192,730 412,686
Communication						
Total	7,374	37,093,559	30,393,846	13,002,976	4,708,008	3,618,715
Under \$10,000. \$10,000 under \$25,000.	811	3,332	1,988	499ود	942	111,902 116
\$25,000 under \$50,000	344 904	6,050 34,523	5,996 32,464	2,752 16,567	954 4,642	1116 15,274 1946
\$50,000 under \$100,000. \$100,000 under \$200,000.	1,435 1,853	108,080 265,712	103,177 257,788	49,339 127,442	12,646 30,791	1946 18,470
\$200,000 under \$500,000	1,315	382,583	368,445	159,083	42,652	30,262
\$1,000,000 under \$5,000,000. \$5,000,000 or more }		263,087 36,030,192	258,208 35,365,780	116, 69 18,526,825	28,036 28,0345	16,132 3,549,029
\$3,000,000 Of more				, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Electric, Gas, and Sanitary Services Total	8,235	45,477,647	44,666,673	23,728,412	5,543,485	3,502,732
Under \$10,000	2,229	11,195	7,824	.,927	204	117,645
\$10,000 under \$25,000. \$25,000 under \$50,000.	1,051	20,362 43,373	18,977 38,856	17,114	2,481 5,107	2,105 3,113
\$50,000 under \$100,000. \$100,000 under \$200,000.	739 1,027	65,542 156,999	55,118	27,073	6,671	4,816
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,255	393,133	150,607 384,602	207,315	14,025 32,879	11,552 24,777
\$1,000,000 under \$5,000,000. \$5,000,000 or more	333 540	23°,337 44,549,706	228,350 -3,782,339	113,191 23,267,766	1,033	31,740 274رۇيىيىر3
WHOLESALE AND RETAIL TRADE	538,657	575,729,510	563,615,042	432,440,725	5,394,849	11,362,851
Under \$10,000	31,355	168,898	81,144	51,486	9,907	170,869
\$10,000 under \$25,000. \$25,000 under \$50,000.	21,805 38,269	419,508 1,512,197	363,604 1,419,931	200,515 769,003	16,782 40,887	158,738 109,336
\$50,000 under \$100,000. \$100.000 under \$200.000.	68,406	5,229,655	5,032,803	2,793,372	109,007	145,738
\$200,000 under \$500,000	95,130 128,825	14,326,654 42,181,561	14,008,038 41,371,013	26,126,056	243,496 571,007	126,289 809,139
\$1,000,000 under \$5,000,000.	70,337 "1,188	50,41~,091 147,638,830	49,603,974 145,409,288	35,284,035 114,272,436	538,462 1,164,180	1,071,063
\$5,000,000 or more	13,342	313,835,116	306,325,247	243,911,043	2,701,121	6,602,150
Wholesale Trade						
Total	168,146	258,726,331	254,598,839	210,948,869	1,762,881	4,816,331
\$10,000 under \$25,000.	13,350 787,	87,625 164,440	33,460 129,254	20,017 62,112	3,856 6,635	135,770 116,974
\$25,000 under \$50,000	10,187 1⊶,865	426,499	377,572 1,084,173	181,684 535,078	11,141 22,529	115,444 11,653
\$100,000 under \$200,000. \$200,000 under \$500,000.	20 , 041 34,442	075,446 وت. 839,457وت.	2,938,912 11,188,913	1,767,461	-8,794	32,265
\$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000.	26,387	19,199,112	18,915,985	7,635,007 14,246,607	126,470 176,504	223,904 372,085
\$5,000,000 or more	33,786 7,301	71,589,592 151,559,681	70,548,450 149,382,120	50,483,092 130,017,111	541,946 325,007	1,471,482 1,781,436
Groceries and related products						
Total	18,559	52,117,227	51,571,299	45,016,014	299,751	581,812
Under \$10,000	1,385 439	8,736 15,621	3,236 6.5/1	1,922 1,601	659	12,544
\$25,000 under \$50,000. \$50,000 under \$100,000.	699	26,490	6,541 24,695	6,052	1,341 852	1,902 566
\$100,000 under \$100,000.	898 1,617	72,065 236,357	70,988 231,582	24,115 133,903	15 1 ر2 789رب	4,104 13,263
\$500,000 under \$1,000,000	3,339 3,165	1,050,061 2,340,809	1,038,340 2,317,009	696,365 1,342,202	13,315 18,594	20,669 29,639
\$1,000,000 under \$5,000,000. \$5,000,000 or more	5,484	12,047,186	11,958,782	284, 122 و 10	81,529	95 سوڭ 13
Footnotes at end of table.	1,534	36,319,002	35,920,226	30,121,026	176,521	148 g Dagag

Business Returns/1971 • All Corporations

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—		Recei		Cost of			
Industry, size of business receipts	Number of returns	Total	Business	sales and	Oepreciation	Net income (less deficit)	
			(3)	operations (4)	(5)	(6)	
WHOLESALE ANO RETAIL TRADE—Continued	(1)	(2)	(5)	(4)	(-)	(0)	
Wholesale Trade—Continued							
Machinery, equipment, and supplies Total	26,118	23,432,689	22,770,930	16,925,278	256,909	611,743	
h 2000	1,973	10,298	6,254	4,381	725	14,561	
\$10,000 under \$25,000	1,768 1,648	35,494 67,744	31,567 60,081	17,624 30,763	1,260 1,588	¹ 3,983 ¹ 5,631	
	2,342	175,634	160,165	91,416	4,818	£6,885	
\$100,000 under \$200,000	4,046 581,581	643,398 1,875,254	596,672 1,818,839	379,607 1,223,790	9,847 21,770	1,645 36,975	
\$500,000 under \$1,000,000	3,995 4,148	2,954,066 8,651,143	2,879,896 8,450,990	2,052,224 6,364,087	35,3 1 7 86,900	51,902 210,454	
\$1,000,000 under \$5,000,000 \$5,000,000 or more	616	9,019,658	8,766,466	6,761,386	94,684	331,827	
Miscellaneous Wholesale trade	202 462	100 100 (25	200 256 620	1/0 007 377	3 206 222	3,622,776	
Total	123,468	183,176,415 68,591	180,256,610 23,970	149,007,377 14,414	1,206,222	¹ 28,665	
	9,992 5,580	113,325	91,146	42,887	4,034	114,893	
\$25,000 under \$50,000	7,840 11,624	332,265 918,398	292,796 853,120	144,869 419,547	8,701 15,560	110,379 1,128	
\$50,000 under \$100,000 \$100,000 under \$200,000	14,378	2,195,691	2,110,658	1,253,951	34,158 91,385	33,883 171,260	
\$200,000 under \$500,000	25,523 19,227	8,53 1 ,624 13,904,237	8,33 1 ,734 13,719, 0 80	5,714,252 10,346,181	122,593	290,544	
\$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000. \$5,000,000 or more.	24,154 5,150	50,891,263 106,221,021	50,138,678 104,695,428	39,996,577 91,074,699	373 ,51 7 553,802	1,128,533	
\$5,000,000 or more	,,100	100,221,021	104,000,400	22,0,4,0,5		2,000,000	
Retail Trade							
Total	366,567	313,959,095	306,048,416	219,382,842	3,592,514	6,486,977	
	17,831	30,780	47,349	30,491		135,050 140,559	
Under \$10,000 under \$25,000 \$25,000 under \$50,000	13,897 27,956	253,053 1,080,869	232,454 1,037,555	138,052 584,552	29,595	153,608	
\$50,000 under \$100,000	53,076 74,273	4,031,809 11,121,453	3,917,884 10,941,576	2,242,927 6,632,339		143,104 89,336	
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	93,230	30,357,871	29,819,090	18,902,919	440,385	641,138	
	43,407 36,9 1 1	30,828,562 75,107,883	30,302,432 73,929,643	20,755,792	613,059	711,924 1,420,973	
\$1,000,000 under \$5,000,000	5,986	161,096,815	155,820,433	113,020,903		3,795,927	
Building materials, hardware, and farm equipment Total.	30,610	18,601,905	18,218,324	13,571,284	191,494	542,032	
110,000	1,737	5,914	3,932	2,683		12,277	
\$10,000 under \$25,000	557	9,973	8,694 48,934	7,050 32,195	466		
	1,301 3,143	50,808 244,038	237,279	152,853	3,783	12,596	
\$100,000 under \$200,000	5,255 8,968	804,576 2,989,229	404,404 929,098,2	528,138 2,057,536		82,539	
\$200,000 under \$5,000,000. \$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000.	5,705 3,647	4,034,408 6,671,810	3,960,508 6,558,272	2,960,673 4,994,554		99,694	
\$1,000,000 under \$5,000,000 \$5,000,000 or more	296	3, '91,149	3,687,203	2,835,602			
General merchandise stores	22 762	65 416 750	077 071	20 506 770	955,728	2,287,113	
Total	22,853	65,646,470	61,872,82 1 5,704	38,596,779 3,941		13,585	
	2,076 1,198	24,674	19,564	14,114	852	12,156	
\$25,000 under \$50,000	1,696 3,072	66 ,1 97 247 , 256	63,627 225,737	39,487 142,177			
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.	3,807	583,309 1,667,936	573,830	371,639 1,062,588	8,728	17,941	
	5,219 2,811 2,815	2,010,702	1,646,817 1,970,983	1,231,950	31,534	56,109	
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 or more	2,455 518	5,008,321 56,030,572	4,887,729 52,478,830	3,158,997 32,571,88t			
\$3,000,000 Of moternia		, 0,010,1					
Food stores				,			
Total	27,005	68,153,405	67,532,834	53,001,813	676,291	1	
Under \$10,000. \$10,000 under \$25,000.	747 918	6,9 1 9 15,704	2,23 1 14,025	1,269			
	3 0/0	36,303	35,822	18,643	1,290	12,867	
\$50,000 under \$100,000		267,763 682,047	264,236 676,682	478,696	9,867	13,515	
\$200,000 under \$500,000	0,088	2,032,390	2,016,733	1,543,506	20,038	5,744	
	4,026 5,175	2,860,447 10,255, 101	2,841,445 10,177,001	8,133,056	85,037	111,790	
\$1,000,000 under \$5,000,000. \$5,000,000 or more	897	51,446,'31	51,504,659	40,419,467	529,881	731,225	
Automotive dealers and service stations	61,133	80,160,641	79,223,322	66,001,939	532,262	1,004,770	
410,000	2,745	11,062	7,422	4,545	1,422	17,285	
	1,358	26,810	24,822	17,389	1,78	16,761	
\$10,000 under \$2,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	2,763 3,744	110,063 290,006	103,429 278,774	201,228	4,750	19,047	
	_,	1,294,392	1,272,054		18,25	12,012	
\$100,000 under \$200,000	11 600						
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000.	11 600	4,210,928 4,210,928 7,024,186 36,464,872	4,140,969 6,923,208 36,082,335	3,108,571 5,551,111	47,954 61,460	38,473 92,865	

Business Returns/1971 • All Corporations

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimates based on samples—		Recei		Cust f		
Industry, size of business receipts	Number of returns	Total	Business	sales and	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	4)	5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Retail Trade—Continued						
Apparel and accessory stores						
Total	39,293	16,137,720	15,684,879	9,642,765	106,576	466,141
Under \$10,000. \$10,000 under \$25,000.	1,322	4,484	2,496 20,187	2,Jo6 13,20c	396 665	-4,020 -5,859
	3.290	126,350	124.731 481.975	76,411 289,958	2,106 6,547	11,283
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	6,317 9,934	492,672 1,400,935	1,4-5,561	F78.212	17, -12	28,757
\$200,000 under \$500,000	10,912 4,275	3,552,042 3,009,587	3,458,518 2,754,718	2,066,113 1,783,755	41,367 24,254	122,507 130,520
\$500,000 under \$1,000,000	1,969	7,465,287	7,196,643	4,533,264	74,379	210,785
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	'					
Furniture, home furnishings, and equipment stores						
Total	34,199	13,671,851	13,126,626	8,352,440	118,404	305,902
Under \$10,000	1,411	8,507	3,950	3,236 10,482	191 394	13,518 13,581
tinder \$10,000. \$10,000 under \$25,000. \$25,000 under \$50,000.	1,204 2,433	22,663 100,912	19,877 92,119	58,068	1,7€3	13,606
\$50,000 under \$103,000	5,067 7,378	37↔,672 1,113,688	367,059 1,089,766	217,1co	5,620 11,696	*4,699 9,056
	10,551	3,488.552	3,404,345	2,152,372	33,845	69,846 80,773
\$500,000 under \$1,000,000	,212 1,9	2,986,820 5,576,037	2,892,481 5,257,029	1,852,035	25,467	161,631
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	1,544	3,570,357	5,257,1767	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,	, , , , , ,
Eaving and drinking places						
Total	68,451	18,727,445	18,216,655	7,993,308	5+2,035	267,104
410,000	3,364	13,851	8,314	4,596	1,975	¹ 9,695
\$10,000 under \$25,000	3,621 3,582	64,5+6 327,749	60,633 318,256	30,262 151,223	3,239	¹ 15,391
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	15,321	1,136,588	1,103,238	510,597 985,456	35,677 70,682	113,484 17,826
	15,485 15,205	2,262,800 4,950,830	4,878,279	2,076,391	136,911	71,873
\$500,000 under \$1,000,000	5,256	3,602,169	3,543,795	1,538,609	90,666	98,014
\$1,000,000 under \$5,000,000 \$5,000,000 or more	1,617	6,368,612	t,070,260	2,696,174	191,779	114,007
Miscellaneous retail stires						
Miscellaneous retail stires	83,024	32,859,658	32,172,955	22,222,294	409,124	729,303
	4,428	22,540	13,300	8,155	915	16,230
\$10,000 under \$25,000	3,768 6,851	68,020 262,487	64,652 250.587	36,940 144,533	2,041 5,429	15,405 13,670 1486
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	12,951	978,81-	959,556 2,865,399	559,705 1,807,455	18,238 4-,219	1486 43,494
	19,366 23,589	2,913,706 7,465,964	7,344,331	~,805,842	96,303	200,803
\$500,000 under \$1,000,000	7,460	5,300,243 7,604,151	5,215,294 7,445,597	3,608,335	62,321 82,950	125,909 172,396
\$1,000,000 under \$5,000,000. \$5,000,000 or more	408	8,243,733	8,014,209	5,849,305	96,158	207,992
and a series and Description and Allicaphia						
Wholesale and Retail Trade not Allocable Total.	3,943	3,044,084	2,967,787	2,108,514	39,453	59,543
						1
\$10,000 under \$25,000		7,337	7,035	3,396	352	11,538
\$50 000 under \$100.000	466	31,749	30,746	15,367 72,479	903	¹ 981 4,688
\$100,000 under \$200,000 \$200,000 under \$500,000	816 1,152	129,755 365,851	127,550 363,010	249,130	4,152	9,097
\$500,000 under \$1,000,000.	54	389,417	385,557	281,636		
\$1,000,000 under \$5,000,000 \$5,000,000 or more	545	2,119,975	2,053,889	1,487,506	27,723	41,223
FINANCE, INSURANCE, AND REAL ESTATE Total	210 033	198,468,720	105,187,629	51,009,927	4,610,004	15,957,-04
	417,733	430,216	77,275	3,917		1357,282
	80,735	1,295,617	303,142	45,138	164,393	97,611
\$10,000 under \$20,000 \$25,000 under \$50,000 \$50,000 under \$100,000	60,32b 51,645	2,140,649 3,629,239	767,113 1,652,665	117,734 206,736	347,915	439,487
\$100,000 under \$200,000	34,165 24,188	4,718,743 7,461,834	2,447,485	367,001 731,321		
	10,266	7,206,623	2,555,925	584,061	335,143	595,672
\$000,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 or more	9,754 3,182	20,085,651 151,450,148	5,968,860 97,857,149	1,741,731 47,867,288		
Banking		, spc 222	5 -10 250	141 212	1,139,638	3,137,038
Total	14,643	44,579,130 305	5,648,357	161,212	1,134,635	
	l.	15,302	8,913			
\$25,000 under \$50,000	-37	48,948	21,282	-	1,093	5,071
		243,907 1,307,280	26,158 111,815	32 249	4,712	36,208
\$200,000 wnder \$500,000	3,879	2,312,138	180,292	729	50,290	233,481
\$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000. \$5,000,000 or more.		6,773,267 33,577,383	588,620	5,083		
\$3,000,000 or more	1	1,-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 .,,	1	1	1

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number of	Recei	pts	Cost f		Net income
Industry, size of business receipts	returns	Total	Business	sales and operations	Depreciation	(less deficit)
-	(1)	12)	(3)	(4)	(څ)	(6)
FINANCE, INSURANCE, AND REAL ESTATE—Continued						
Credit Agencies Other Than Banks Total.	7 . 200	01 002 125	-90 000	566 7743	353,174	1,405,672
10tal	40,390 18,711	21,278,135	4,536	655 ,763 200	2,664	1,405,672
0 000 unger \$25 000	3,352	51,308	12,594	251	1,701	¹ 6,292
5,000 under \$50,000. 0,000 under \$100,000.	3,546 3,523	127,939 259,822	47,357 132,440	2,288 972	2,736 4,474	1,135 29,155
00 000 upder \$200 000.	3,771	521,447	258,309	-, 560	9,861	67,959
00,000 under \$500,000. 00,000 under \$1,000,000.	2,752 1,684	863,660 1,217,735	317,018 245,783	4,203 4,181	9,352 13,357	102,749 84,538
00,000 under \$1,000,000. ,000,000 under \$5,000,000.	2,435 615	5,164,766 13,023,931	642,559 3,019,287	32,452 606,661	59,788 249,241	306,51° 866,07°
,000,000 ct mote	-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	
Security and Commodity Brokers, Tealers, Exchanges, and Services						
Total	5,586	4,996,914	1,652,490	54,827	49,834	565,134 19,981
ser \$10,000. 0,000 under \$25,000.	1,467	1,963 7.596	1,094	50	176	11,95
5,000 under \$50,000	736	23,957	10,756	-	635 500	15,378 151
30 000	6∃4 7 <i>5</i> 4	48,014 103,045	15,968 49,056	_	1,097	5,950
20, 200	752	240,452	121,911	10,948	2,738	1,97
00,000 under \$1,000,000. ,000,000 under \$1,000,000.	336	236,042	64,330	6,841	2,962	12,62
,000,000 under \$5,000,000.	4+0	÷,335,845	1,384,727	36,988	41,722	577,668
Holding and Other Investment Companies						
Total····	42,671	7,676,782	1,332,982	836,485	116,448	3,979,992
ier \$10,000. 0,000 under \$25,000.	25,457	65,366	2,714	96 401	3,919 3,481	156,259 1576
5 GRW under \$50 000	7,059	107,099 123,360	4,165 7,864	2,288	3,160	39,46
,000 under \$100,000.	2,573	177,252	11,764	625	4,561 4,255	47,45
00 000 under \$500 000	1,443 260	201,130 276,123	35,088 31,200	9,684 3,594	5,478	68,96 101,54
30,000 under \$1,000,000.	439	304,573	34,714	6,420	6,253	115,59
,000,000 under \$5,000,000	511 243	1,115,017 5,307,157	123,475 1,081,998	38,810 774,5€7	21,861 63,480	518,008 3,145, 7 99
Insurance Carriers Total	4,913	93,750,335	7 7, <i>5</i> 78,480	46,229,976	613,888	5,046,424
der \$10,000	794	1,970	584	+1	9	14,072
0,000 under \$25,000.	335	6,220	3,207	1,725	53	1,985
0.000 imder \$100 000	325	11,157	7,393	3,000	408	2,084
00,000 under \$500,000.	661	73,108	55,314	14,212	474	1,600
00 000 under \$1 006 000	568 423	181,779 304,257	151,636 249,154	46,198 86,492	1,449 2,438	5,616 6,273
,000,000 under \$5,000,000.	409 399	2,108,J91 91,764,253	1,837,971 75,273,221	776,778 45,301,530	8,999 600,058	88,484 4,944,454
,000,000 of more		1, 04,255	(), (), (), ()		000,020	,,,,,,
Insurance Agents, Eroxers, and Jervice						200 101
Trtal	32,935	4,629,536	,388,523 ;	889,634	73,852	380,495
ID 000 under \$25,000.	6,777 4,420	23,333 73,829	19,948 · 68,750 ·	424 4,121	656	4,957
25.000 under \$50.000	5,375	213,767	208,887	7,261	~,119	14,764
0,000 under \$100,000.	€,672 10,859	482,484 676,516	462,364 645,193	25,190 63,335	9,364	41,351 55,616
60,000 under \$500,000	3,272	1,405,402	974,901	227,631	15,331	65,45
00,000 under \$1,000 000.	660	423,465	~0~,569	96,622	6,363	32,270
,000,000 or more	w·12	1,726,040	1,603,411	464,050	22,609	170,385
Real Estate						
T.tal	.76,526	21,557,388	0,906,314	2,842,025	2,264,810	1,442,649
der \$10,000	24,385	340,352	-8,2-2	7,606	68,378	1236,086
.0,000 under \$25,000. 15,000 under \$50,000.	64,286	1,244,022	2:1,515	38,640 102,897	157,263 225,103	100, 517 198,819
0.000 under \$100.000.	45,48 ± : 37,272 :	1,625,710 2,593,388	480,201 993,847	177,141	327,670	313,216
ເປບໍ່,ບຽບ under \$20ບໍ່,ປີບັບ. ເປປຸ,ບິບັບ under \$50C,ວີບັບ.	21,298	2,418,421	1,392,867	277,486 438,498	326,309 374,892	304,907 283,497
00.000 under \$1.000.000	12,105	3,587,133 2,408,413	1,849,534 1,377,083	382,776	253,730	121,136
,000,000 under \$5,000,000	1,703 261	3,376,824	2,025,137 1,534,488	692,902 724,079	312,758 223,657	187,149 169,494
CERVICES Total	297,780	73,595,971	70,265,637	38,534,214	4,313,698	1,471,098
der \$10.000	51,170	449,455	137,962	61,497	67,798	¹ 145,568
0,000 under \$25,000	32,301	593,500	531,233	203,962	61,037	149,982
25,000 under \$50,000	38,5e1 48,802	1,475,202	1,395,197 3,555,378	568,915 1,477,711	116,640 237,236	¹ 29,452 ¹ 5,081
LOÓ,000 under \$200,000	53,480	7,889,483	7,649,295	3,310,786	394,786	174,300
200,000 under \$500,000	41,624	13,230,585 9,811,331	12,983,738	6,175,9U2 5,292,741	658,452 484,955	244,252 186, 3 02
1.000.000 ander \$5.000.000	1-,011 e,045	13,514,474	12,830,197	7,737,949	870,568	244,400
5,000,000 or more	781	22,955,466	21,770,663	13,704,751	1,422,226	851,9

Fluthites at end of table.

Business Returns/1971 • All Corporations

Table 5.3-RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number of	Recei	ipts	dust of		Not Jesses
Industry, size of business receipts	returns	Total	Business	sales and operations	Depreciation	Net income (less deficit)
_	(1)	(2)	(3)	-4)	(5)	(6)
SERVICES—Continued						
Hotels and Other Lodging Places Total	19,897	6,622,103	6,194,004	3,379,161	496,347	49,301
Under #10 COO.	3,104	29,202	11,733	5,458	4,924	112,690
\$10,000 under \$25,000. \$25,000 under \$50,000.	2,874 2,676	55,899 111,331	46,994 99,671	16,912 32,311	8,359 17,816	14,338 2,344
\$50,000 under \$100,000	3,273 3,001	240,514 462,313	230,909 433,009	97,980 192,835	30,382	17,781 19,761
\$200,000 under \$500,000	2,899 1,321	962,829 958,832	908,592 925,759	406,766 401,085	85,066 66,722	17,393
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 or more	749	3,801,183	3,537,597	1,269,614	237,467	47,16
\$5,000,000 or more		, ,				,
Personal Services						
Total	39,912	6,941,034	6,771,043	3,700,861	328,330	198,58
Under \$10,000. \$10,000 under \$25,000.	2,420 5,856	12,088 106,852	9,065 101,302	3,107 47,700	1,376	18,42
\$25,000 under \$50,000. \$25,000 under \$100,000.	7,814	296,031 696,928	286,564 682,965	133,327	21,074	111,32
\$100 000 \$ \$200 000	9,426 7,470	1,057,396	1,042,747	329,860 529,732	36,633 52,344	19,59 29,68
\$200,000 under \$200,000. \$200,000 under \$1,000,000.	4,711 1,377	1,485,333 959,059	1,457,702 938,662	789,426 546,256	61,929 43,377	47,74 25,95
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 or more	337	2,327,347	2,252,136	1,321,453	102,988	105,32
Business Services Total.	31,432	23,560,313	22,4.1-2	14,067,341	1,209,761	~9~, <i>9</i> 5.
Under \$10,000	21,450	209,174	53,873	21,371	34,509	186,53
\$10,000 under \$25,000. \$25,000 under \$50,000.	10,567	190,911	170,205	59,301	12,266	¹ 23,33
\$50 000 under \$100 000	10,667	396,430 918,288	380,678 881,689	132,216 332,091	28,979 62,548	¹⁹ 182
\$100,000 under \$200,000. \$200,000 under \$500,000.	10,834 . 3,728	1,616,094 2,778,179	1,545,086 2,694,370	720,840 1,486,110	95,915 150,734	31,59 21,50
500 000 mdom \$1 000 000	3,900	2,787,593	2,687,657	1,668,265	117,437	46,33
\$5,000,000 under \$5,000,000. \$5,000,000 or more.	2,440 367	4,938,927 9,725,217	4,640,342 9,390,242	3,089,946 6,557,201	298,024 403,349	75,98° 440,48°
Automobile Services, and Miscellaneous Repair Services						
Total	38,537	7,940,032	7,648,052	3,869,105	1,190,832	165,99
Under \$10,000. \$10,000 under \$25,000.	4,663 4,300	49,995 75,492	15,419 70,805	4,280 22,014	10,666 13,611	6,29 4,63
\$25 000 under \$50 000	6,077	225,057	217,150	104,976	23,672	1,47
\$50,000 under \$100,000 \$100,000 under \$200,000	6,884 ¹ 8,392	508,109 1,243,378	495,760 1,218,472	257,342 669,412	50,198 94,074	5,47
\$200,000 under \$500,000	5,838 1,625	1,868,082	1,816,711	1,037,342 609,471	182,125 145,105	48,56 29,56
\$1,000,000 under \$5,000,000 \$5,000,000 or more	758	2,863,794	2,728,126	1,164,268	671,381	37,33
φ, 000, 000 <u>01 mure</u>						
Amusement and Recreation Services						
Total	34,498 8,054	10,2%,019 53,398	9,488,625	5,276,766	686,359	257,131 -29,330
\$10,000 under \$25,000	4,080	73,560	66,498	27,630	8,673	11,160
\$10,000 under \$25,000 \$25,000 under \$50,000 \$25,000 under \$10,000	5,094 5,323	201,137 421,546	180,258 388,380	75,248 173,780	17,489 32,058	¹ 3,43 ¹ 2,21
\$200,000 under \$200,000.	5,321 4,652	834,945	773,644 1,450,146	351,269 698,732	₩2,830 9₩,567	18,17 44,58
\$500,000 under \$1,000,000	1,130	877,630	794,029	428,629	46,605	33,45
\$1,000,000 under \$5,000,000. \$5,000,000 or more.	621 174	1,426,341 4,866,230	1,337,351 4,477,633	756,178 2,751,598	95,302 330,282	13,09 198,97
Other Services						
Total	73,534	18,247,970	17,719,771	8,540,980	402,369	304,64
Under \$10,000. \$10,000 under \$25,000.	11,449	95,598	27,391	13,579	3,770	122,63
\$25,000 under \$50,000	4,624 6,234	90,786 245,216	75,519 230,376	30,405 84,837	3,519 7,610	17,30 1,60
\$50,000 under \$100,000 \$100,000 under \$200.000	11,543 19,462	890.590 2,675,957	275,675 2,636,332	296,658 856,698	25,417 59,312	110,25. 42,43
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	14,800	4,606,980	4.556.217	1,757,326	34,031	64,46
\$1.000,000 under \$5.000,000	4,541 1,673	3,122,042 3,174,863	3,080,028 3,051,76-	1,579,035	65,709 73,039	60,36 81,64
\$5,000,000 or more	2:08	3,346,038	3,185,469	2,028,987	79,962	94,62
NATURE OF BUSINESS NOT ALLOCABLE						
Total	21,437	642,737	605,748	347,774	19,596	134,99
\$10,000 under \$25,000	17,410	30,947 19,132	7,834 18,625	2,406 6,350	2,451 1,957	125,279 30
\$25,000 under \$50,000	+72 687	34,039 47,218	33,486	10,969	920 1,590	81 18,0+
\$100,000 under \$200,000	476	60,391	45,640 66,049	26,650 29,216	2,281	¹ 1,03
\$200,000 under \$500,000	571	216,653	209,074	47,978	5,233	1,04
\$1,000,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 or more	106	228,108	225,035	174,205	5,164	¹ 2,31
ا) بارسی من سازی من		,	,	. ,~	1	1

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

*Deficit exceeds income.

NOTE: The estimates for "Metal mining" and "Tobacco manufactures" are not shown separately because of high sampling variability; however, the data are in _uded in the appropriate

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate." data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and a description of the "Sample Design and Limitations."

Law and Terminology

Contents

Changes in law, 207 Industrial classification, 207 Explanation of terms, 208

Changes in Law

The following are major law changes affecting the statistics in this report.

Investment credit restored

The tax credit for investment in certain depreciable business property was restored for property acquired after August 15, 1971, or ordered after March 21, 1971. Eligible property was tangible depreciable property, other than buildings and their structural components, with a useful life of 3 years or more. It covered primarily machinery and equipment, but it also included livestock other than horses, and assets accessory to a business, such as store counters. The amount of the investment qualifying for the credit depended on the useful life of the property. If the property had a useful life of 7 years or more, the entire investment qualified; if its life was 5 to 7 years, two-thirds qualified; if 3 to 5 years, one-third qualified. The actual credit allowed was 7 percent (4 percent for public utility property) of "qualified investment," limited to \$25,000 plus 50 percent of the excess of tax liability over \$25,000.

Class Life Asset Depreciation Range System Instituted

Beginning with 1971, a new elective system of accounting for depreciation for tax purposes was instituted. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guideline lives in the future based on studies of actual replacement procedures. The only allowable depreciation methods under the system were the straight line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing

depreciation, but no "vintage" account could be depreciated below a reasonable salvage value.

The system also included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers could elect to deduct currently expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with any excess being capitalized in its own "vintage" account and depreciated.

Almond grove development expenses capitalized

Expenses for developing almond groves were given the same treatment as those for citrus groves for taxable years beginning after January 12, 1971. Expenses incurred for the planting, cultivation, maintenance, or development of almond groves before the close of the fourth taxable year beginning with the year in which the trees were planted had to be included in the cost of the groves and depreciated after the groves began producing instead of being deducted currently as farm expenses. This applied to trees planted on or after December 30, 1970.

Amortization of on-the-job training and child care facilities allowed

Capital expenditures made after December 31, 1971, for tangible depreciable property used for on-the-job training of employees and prospective employees or as a child-care center for the children of employees could be amortized over a 60-month period in lieu of being depreciated over a longer period.

Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships or corporations, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of his expenses, and, where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of these data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1967 Establishment SIC Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was the rule, the industry classes in this report were taken from the 1967 Establishment Manual. For corporations, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, or fourdigit industry level in the corresponding SIC system. However, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, the SIC class, "Arrangement of transportation" is divided into two classes for unincorporated businesses in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

In the Establishment and Enterprise SIC systems, the level of detail is not identical for all industries. Generally, the Establishment SIC is the more detailed, and frequently several four-digit Establishment codes are combined into one four-digit Enterprise code. This difference accounts for part of the difference between the corporate and noncorporate industry classes in the tables in Sections 2 through 5, above. In addition, since the forms of organization are not equally represented in the samples for an industry, the classes were frequently consolidated to different levels for the different forms. For example, proprietorships and partnerships, relatively rare in manufacturing industries, were coded for "Manufacturing Food and Kindred Products" (two-digit SIC level), while corporations in this two-digit group were classified into eight more-detailed (generally three or fourdigit level) groups.

Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report. Minor items and self-evident or commonly understood terms are not included here. The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations organized or incorporated in the United States had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business,
 - (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
- (7) Deductible losses from sales of capital assets and other property,

- (8) Deductible half of the excess of net long-term capital gain over net short-term capital losses,
- (9) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Nonfarm adjusted gross income (used in table 2.9 to classify returns of farm proprietors) was adjusted gross income computed without regard to farm income or expenses. It was computed for the table as the algebraic sum of adjusted gross income minus adjusted gross deficit minus farm net profit plus farm net loss.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising costs for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Amortization

Amortization was a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)

child care facilities (section 188)

coal mine safety equipment (section 187)

defense emergency facilities (section 168)

leasee's improvements to leased property (section 178)

on-the-job training facilities (section 188)

organization expenditures of corporations (section 248)

pollution control facilities (section 169)

railroad rolling stock (section 184)

railroad tunnel bores and grading (section 185)

research and experimental expenditures (section 174(b))

trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interests, rents, royalties, and other investment-type income were generally not included in proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were generally shown as separate items. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included only such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than \$500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and corporate real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in the specified industries; if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least two years and other livestock (except poultry) held for at least one year was reported as gain or loss from the sale or exchange of property rather than as business receipts. See "capital gains," below.

Capital gains

Gains from sales of capital assets appear in the corporation tables as two income items, "Net long-term capital gain

reduced by net short-term capital loss" and "Net short-term capital gain reduced by net long-term capital loss." For noncorporate businesses, these items were not included in business income; partners reported their share of partnership long-term and short-term gains on their own returns, and proprietors reported them on the nonbusiness schedules of their individual returns. Partnership capital gains do not appear in this report at all; the portion of proprietors' gains and losses used in computing taxable income are shown as nonbusiness income in two tables under the heading, "Net gain (less loss) from the sales of capital assets."

The tax treatment of capital gains and losses depended on whether they were "long-term" or "short-term" and differed somewhat for corporations and individuals. Capital gains and losses were long-term if the capital asset had been held for more than 6 months and short-term if it had been held for 6 months or less.

Short-term gain was includable in the taxable income of either corporations or individuals as ordinary income, but long-term gain received special treatment, in that the maximum tax rate was lower than for ordinary income and, for individuals, in that only one-half of it was included in adjusted gross income. Capital losses were deducted first from capital gains of the same type (e.g., short-term gains and losses were netted); any remaining loss was then deducted from gains of the other type (e.g., the excess of short-term losses over gains was netted against the excess of long-term gains over losses). For corporations, any loss still remaining was carried over to be deducted from capital gains in another year; for individuals, any remaining short-term loss or 50 percent of any remaining long-term loss could be deducted (up to a maximum of \$1,000) in computing taxable income. with any remaining excess carried over to be deducted in another year.

"Capital assets" were defined in Code section 1221 as any property held by the taxpayer except: (1) stock-in-trade, receivables, or depreciable or real property used in or arising from trade or business; (2) copyrights, literary, artistic and musical compositions, and letters or similar property, unless purchased by the taxpayer; and (3) discounted Government bonds maturing in 1 year or less.

Long-term capital gain could also result from the disposal of certain noncapital assets under the special provisions of Code section 1231. Much of the net gain from the sale of depreciable property and real estate used in trade or business and held for more than 6 months, livestock (except poultry) held for draft, breeding, dairy, or sporting purposes for 12 months or more (24 months or more for cattle and horses), and unharvested crops sold with the land, and gain from the disposal of certain standing timber, coal, and iron ore, were treated as long-term capital gain. (Net losses from the disposal of these types of property were treated as ordinary losses, that is, they were deductible from ordinary income in computing taxable income.) There were limitations on the amount of gain from the sale of depreciable property and farm property that could be treated as capital gains; the purpose of these limitations (which are detailed in Code sections 1245, 1250, 1251, and 1252) was to deny the capital gains treatment to gains resulting from other provisions of the Code, specifically rapid depreciation and amortization, and the offsetting of nonfarm income with farm losses.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible, with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in the statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule E (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited in statistical processing when possible to exclude the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by corporations and partnerships. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of sales and operations. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming that used schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. As can be seen from the statistics, however, many partnerships and most proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and Supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension and other benefit plans. Advertising and rental of real property were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and corporate real estate developers are explained in "Business receipts."

Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The per-

centage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude intangible assets. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953. Standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" system; see "Changes in Law," above.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations, but for partnerships it was allocated to the partners for reporting on their own returns.

Distributions to stockholders

This was the amount paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been paid in cash.

These figures include actual distributions made by Small Business Corporations electing to be taxed through their shareholders, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating payments and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for the dividend exclusion received by partners were reported on their individual income tax returns, as a part of their nonbusiness income. (See the explanations below for "Dividends in adjusted gross income" and "Nonqualifying dividends.")

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts."

Dividends in adjusted gross income

This source of proprietors' nonbusiness income was gross dividends less the dividend exclusion.

Gross dividends consisted of: (1) dividends eligible for the exclusion received from domestic corporations either directly by the proprietor or indirectly through partnerships, estates, and trusts, and (2) dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations doing most of their business in U.S. possessions, all of which were not eligible for the exclusion. Not included were: (1) capital gain distributions from regulated investment companies and real estate investment trusts, which were treated as long-term capital gains, and (2) so-called dividends from mutual savings institutions, which were included in interest, and (3) patronage dividends from cooperatives, which were included in other nonbusiness income or, if business related, in business receipts.

Taxpayers could exclude up to \$100 of domestic dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife had eligible dividends, each excluding up to \$100 of his respective dividend income.

Employee benefit programs

Contributions by employers to employee benefit plans other than deferred compensation plans were deductible under Code Section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

In previous years, this item was shown separately only on the corporation return form; for unincorporated businesses, it was included in "Other deductions."

Contributions to retirement and other deferred compensation plans deductible under Code Section 404 were included in "Retirement Plans."

Farm net profit (or loss), partnership returns

Farm net profit is shown in the partnership tables as an item of income, and farm net loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported as farm net profit or loss, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income tax

The income tax shown in proprietorship tables was the proprietors' total income tax liability for the year, after being reduced by any credits, including the investment, retirement income, and foreign tax credits. The liability was based on the proprietors' income from all sources and so was not directly related to the profits or losses from his proprietorship business. The income tax figure does not include the Social Security self-employment tax.

The figure shown for corporations is "income tax after investment credit." This was the corporation's total income tax liability, including any tax from recomputing prior-year investment credit and any additional tax for tax preferences, less any investment credit. It does not include Personal Holding Company tax, and it is not reduced by the credit for foreign taxes paid.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its alloted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This tax and the additional tax for tax preferences could occur even on a return showing a net deficit, so not all "income tax" in table 5.2 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Intangible assets

Intangible assets were reported separately on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with "other assets." Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the books of accounts.

Interest on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations from all sources except Government obligations.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawal shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received

This item for partnerships included interest received by the business from all sources except interest wholly taxexempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale or merchandise was an income-producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventorics could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped by kind and age and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Inventories shown as a part of the income statement in proprietorship and partnership tables were those reported by the taxpayers as a part of their computation of cost of goods sold. Those shown in the corporation tables and those shown among the partnership balance sheet items were from the companies' balance sheets. The two figures therefore differ somewhat in concept. The income statement figures represented tax accounting figures, while the balance sheet amounts were usually those shown on the businesses' own books. The items included would not generally have been different, but the methods of valuing them might have been quite different. In addition, for partnership security dealers, "inventories" of securities were deleted from the income statement tables during statistical processing, but the balance sheet figures were shown as reported by the partnership.

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item "supplies purchased," line 37, part 11, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partner-

ships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 28c, schedule A, of Form 1065. For farmers, the sources were on schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 68, part V, page 2, for farmers using the accrual accounting method.

Net gain (less loss) from sales of capital assets

This was the net sum of the proprietors' short-term capital gain, the one-half of long-term capital gain includible in adjusted gross income, and the deductible portion of long-term and short-term capital losses. It included one-half of the distribution of long-term capital gain from regulated investment companies and real estate investment trusts.

This term is included in tables 2.8 and 2.9 as a source of proprietors' nonbusiness income: however, under Code Section 1231, some gains from disposals of depreciable and other business assets were treated as capital gains. This is particularly significant for farmers, for whom the sale of livestock held for draft, breeding, sporting, or dairy purposes could result in long-term capital gains.

See also the explanation under the heading "Capital gains," above.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. For corporations, losses computed under Code section 1231 are included; for partnerships, section 1231 gains and losses are reported by the partners on their own returns. (See "Capital gains," above.) Sales or exchanges of noncapital assets were reported by proprietors as nonbusiness income.

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local Government interest that causes "Net income" to differ from the item, "Total receipts less total deductions."

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not include investment income; and salaries to

owners and business-related contributions or gifts were includable elsewhere on the returns of proprietors and so are not reflected in proprietorship net profit or loss.

For partnerships, net profit (or loss) represented the difference between total receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership (except capital gains and losses and gains and losses under Code section 1231 as explained under "Capital gains" and "Net gain (or loss), noncapital assets," above). Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organizations. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit; (2) salaries paid to the owners are a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Net worth

The net worth of Small Business Corporations electing to be taxed through the shareholders, shown in this report in table 4.5, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), and shareholders' undistributed taxable income, reduced by the cost of treasury stock. Capital stock and paid-in or capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders' undistributed taxable income were the accumulated profits and losses from the company's business operations. Treasury stock (a rare item for Small Business Corporations) represented the cost of the company's stock which was repurchased and not intended for resale.

Nonfarm adjusted gross income

(See "Adjusted gross income.")

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations electing to be taxed through the shareholders. For corporations, the number of businesses represents the number of returns filed for active corporations, including those filed on

Form 1120S for Small Business Corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. When proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 2 of this report.)

Other costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included all salaries and wages not deducted as a part of cost of sales and operations or some other item and certain deductions unique to life and mutual insurance companies. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

(See "Employee benefit programs.")

Other income

This term is used in three proprietorship tables to mean income received by the proprietors from various sources other than their businesses. The items are not comparable in the three tables.

"Other income or loss" in table 2.7 is the net sum of all items of income or loss in adjusted gross income except the profit or loss from businesses in the industry class specified. It includes profit or loss from businesses in other industries, if any. It does not include the adjustments to income for excludible sick pay, moving expenses, employee business expenses, and payments to a self-employed retirement plan.

"Other income (less loss)" in table 2.8 is the net sum of the proprietor's income and losses from estates and trusts, sales of noncapital assets, the one-half of capital gain distributions not reported as long-term gain, State income tax

refunds, alimony, and other sources not shown as separate columns in table 2.8. It does not include adjustments to income.

"Other income (less losses and adjustments)" in table 2.9 is the difference between the farm proprietor's adjusted gross income and the net sum of the income or loss from sources shown as separate columns. It is the equivalent of "other income (less loss)" from table 2.8 plus income from pensions and annuities, minus the adjustments for sick pay, moving expenses, employee business expenses, and payments to a self-employed retirement plan.

Other receipts

For corporations and partnerships, this item included amounts not elsewhere reported on the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

Partners' capital accounts

This balance sheet item for partnerships was the partners' total equity in the business as of the end of the taxable year. It was the net sum of all contributions of capital by the partners, plus the partnership's accumulated earnings, less accumulated losses and any distributions of capital and earnings.

Partnership and Small Business Corporation net profit (less loss)

This is one of the sources of proprietors' income shown in tables 2.8 and 2.9. It was the proprietor's share of the ordinary income and losses of any partnerships in which he owned interests and of any Small Business Corporations (electing to be taxed through the shareholders) in which he owned stock. This income was included on the proprietors' returns whether or not it was actually distributed. It also included any salary or guaranteed payments for the use of capital received as a partner. The income or loss from both partnerships and Small Business Corporations excluded net long-term capital gain, and partnership income also excluded net short-term capital gain, gains and losses under Code section 1231, and dividends qualifying for the exclusion. These excluded items were reported in their respective categories on the individual partners' or shareholders' returns.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payments to self-employed retirement plans

This was an "adjustment" allowed in computing the adjusted gross incomes of self-employed proprietors and partners. It permitted the self-employed person to make, with certain restrictions, a tax-free contribution of part of his business profits to a funded plan to provide for his future retirement. The amount deductible was limited to the smaller of 10 percent of his earned income or \$2500. "Earned income" meant net earnings from a trade or business in which the owner's personal services were an income-producing factor and the gains of authors, composers, and artists from the sale of their own works.

Payroll

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deduction items. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pensions and annuities

This source of proprietors' nonbusiness income was that portion of pensions and annuities which was includible in adjusted gross income in the current year, which generally meant that portion not contributed by the taxpayer himself. The taxpayer (or his survivors) was allowed to recover his own contributions tax-free. This could be accomplished either by treating all receipts for the first three years as nontaxable or by prorating each year's receipts to taxable and nontaxable portions. This item in the tables was the sum of fully taxable pensions and annuities plus the taxable portion of prorated ones.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

Purchases

(See Merchandise purchased.)

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop-sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or "Other deductions."

Rents (net income less loss)

This item of proprietors' nonbusiness income was the net sum of profits and losses from rental property, after deducting depreciation and other expenses relating to the property.

Rents could also be business income, included in business receipts, if the taxpayer was in the business of renting the property. Thus rental income to a real estate operator was business receipts, while the same type of income from the same type of property would have been reported as rents if the taxpayer was merely holding the property for an investment. For the tables, the distinction was made on the basis of the way the taxpayer reported: if he reported the rental income on schedule C, it was treated as business income; if on schedule E, it was included in this item. (Farm property rented on crop shares was an exception; see "Farm landlords and farm operators," Section 2.)

Rents received

Rents received for the use or occupany of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

Retirement plans

This deduction item was the employer's contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

Royalties

This income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

Royalties (net income less loss)

This source of proprietors' nonbusiness income was the net sum of profits and losses from royalties after deducting depletion, depreciation, and other expenses connected with them. The royalties included income from oil, gas, and other mineral rights and from intangible assets such as patents, copyrights, and formulae. Small amounts of royalties were sometimes reported as business income, particularly by farmers and proprietors in mining industries. Some royalties on timber, coal, and domestic iron ore were treated as capital gains rather than as royalties; see "Royalties" above.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees were included in "Other deductions," unless included in another deduction item.

Small Business Corporations

The tem, "small business corporation," is used in different parts of the Code for several different kinds of companies; however, in this report the term refers only to those Small Business Corporations defined in Subchapter S of the Code that elected to be taxed through their shareholders and filed on Form 1120S. This was the type of corporation frequently referred to in tax literature as "Subchapter S corporations," "pseudo-corporations," "hybrid corporations," or "tax-option small business corporations." The characteristics of these corporations are given in section 4 of this report.

Taxable income

Taxable income for individual proprietors was adjusted gross income minus deductions and personal exemptions. For most individuals, it was the base to which the individual income tax rates were applied; i.e., the amount upon which the income tax before credits was computed.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also were generally included in the deduction for taxes paid.

Total assets

Total assets were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Estimates of total assets for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; information from reference books; and relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Estimates were not made for partnership returns without balance sheets; so many partnerships did not report balance sheet data (about 37 percent in 1971) that an adequate base for making estimates could not be constructed.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report,

total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

Wages and salaries

This source of proprietors' nonbusiness income consisted of compensation received as an employee of someone else. It did not include any compensation from his own business, which would have been reported as a part of net profit for tax purposes.

Sample Design and Limitations

Contents

Sample plan, 219 Method of estimation, 220 Sampling variability, 221 Response and other nonsampling errors, 221

- 7A Proprietorships: Number of Form 1040 returns in the population and in the sample and prescribed and achieved sampling rates, 1971, 219
- Partnerships: Number of returns in the population and in the sample and prescribed and achieved sampling rates, 1971. 220
- Corporations: Number of returns in the population and in the sample and prescribed and achieved sampling rates, 1971, 220
- Proprietorships: Coefficient of variation of estimated number of returns, 1971, 221
- Partnerships: Coefficient of variation of estimated number of returns, by size of business receipts, 1971, 221
- Corporations: Coefficient of variation of estimated number of returns, 1971, 221

The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Returns, selected at rates ranging from .05 percent to 100 percent on the basis of size of adjusted gross income, selected large income items, or proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 2 percent to 100 percent on the basis of size of gross receipts, total income, and total assets; and (3) Form 1120, 1120F, 1120L, 1120M, and 1120S, Corporation Income Tax Returns, selected at rates ranging from 2 percent to 100 percent on the basis of size of assets and net income. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

Sample Plan

For each type of return, a sample was selected from the universe of returns. The return characteristics used for stratifying each population are indicated in tables 7A, 7B, and 7C along with the strata limits and the number of returns in the population and sample per stratum. In all cases, distinct sets of monetary classes—the stratum limits—are listed beneath the characteristics which apply to them. For a Table 7A. - PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING

		Number of	returns	Samplin	g rates	Numb business	er f returni
Sample	e stratum	Population	Sample	Pre- scribea	Achieved	Sample	Popula- tion ²
		(1)	,2)	(3)	4)	(5)	07
Total		74,841,993	269,421	-	-	130,438	9,
Nonbusiness, to	tal	65,754.059	133,eJ5	-	_	758	152,567
Adjusted gros largest inco							
\$10,000 under \$15,000 under \$22,000 under \$50,000 under \$100,000 under	\$15.000 \$2,000 \$50,000 \$100,000 \$200,000	12,435,622 5,145,885	21,529 1+,475 17,104 21,724 21,952 18,030 13,731	.0005 .0015 .0030 .0060 .0800 .3500	.0802 .3465	50 36 45 57 144 200 224	99,930 25,240 25,196 9,603 1,796 578 224
Business, total		9,082,725	135,007	_	-	135,471	9,058,314
Adjusted gross income or largest source of income item	and business receipts						
(Classes in the		3,996,188	14.117	.0035	•0035	12 083	3,48c,elc
Under 10 10 under 15 Under 10	Under 20 Under 50 20 under 10	1.	16,636				2,362,675
15 under 20 Under 15	Under 100 50 under 100	1,217,378	18,345	. 1150	.0151	18,329	1,210,312
20 under 30 Under 20	Under 250 100 under 250		17,460	•0200	•0198	17,462	879,736
30 under 50 Under 30	Under 500 250 under 50		18,035	•U45Ü	"كليكية"	18,022	403,332
50 under 100. Under 50	Under 750 500 waer 750		15,919	•1000	-1004	10,901	168,334
100 under 20. Under 100	Under 1,000 750 under 1,000.		17,267	.5000	.4989	17,25c	34,512
200 and over. Under 200	Any amount 1,000 and ver		10,808	1.0000	1.0000	10,797	16,797
equal to \$17,	reater than or	204	209	1.0000	1.0000	209	209

Data in these columns opposite the membusiness stub represent returns reclassified after the sampling stage as business returns; data opposite the business stub exclude returns subsequently reclassified as nonbusiness. Sestimated by multiplying the number of sample proprietorship returns by the stratum weight.

return to fall in a particular stratum, both conditions on a line had to be satisfied.

Sampling rates were assigned with the objective of minimizing the coefficient of variation for estimates of important characteristics. Unbounded classes of large proprietorship, partnership, and corporation returns were sampled at a rate of 100 percent.

Randomly selected sets of ending digits of the social security number were used to select the Form 1040 sample where the prescribed sampling rate per stratum determined the number of digits in each set. Employer identification number ending digits were used to select the Form 1065 and Form 1120 samples.

Duplicate returns and inactive partnership and corporation returns (those returns reporting no income or deduction items) were included in the sample but excluded from tabulations.

Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Service Centers. Actual weights, rounded to two decimal places, were obtained by dividing the number of

Table 78.—PARTNERSHIPS: NUMBER OF RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES,

		Number of	returns	Sampli	ng rate
Sample stra	ıtım	Population	Sample	Pre- scribed	Achieved
		(1)	(2)	(3)	(4)
Form 1005, total		1,023,760	75,955	_	-
Gross receipts r total income/deficit a (Classes in thousand d.11s					
Both under 200	NR of under 250	869,909	19,708	. 123	.023
Both under 20:	250 under 50	36,122	2,441	.080	-081
Both under 500 and at least one 200 under 500.	NR r under 500	53,998	8,098	.150	.150
Both under 500	500 and ver	37,561	18,565	.500	.494
At least he 500 and over	Any amount	26,940	26,440	1.000	1.000

¹Totals also include partnership returns campled in 1971 under an earlier sampling plan.

Table 7C. --CORPORATIONS: NUMBER OF RETURNS IN THE POPULATION AND THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1971

Table 7C. —CORPOR	MATIONS: NUMBER OF RETURNS IN THE POPULATION AND THE SAMPLE AND PRESCRIBED	AND ACHIEVED	SAMPLING R	ATES, 1971	
	Sample stratum	Number of	returns	Sampling	rates
Total assets ANI	(Classes in thousand of dollars)	Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Total		1,812,840	112,129	-	_
Form 1120. total		1,537,224	94,101	-	+
Under 50	Under 25	653,935	13,040	.0200	.0199
50 under 100 Under 50 Filed before January	Under 50: 25 under 50: 1972. 1972	18,676 216,747	588 8,474	•0300 •0400	.0315 .0391
100 under 250 Under 100. Filed before January Filed after December	Under 100; 50 under 100: 1973.	276 ,1 25 1 4,843	13,744 527	.0500 .0400	•0498 •0355
250 under 500 Under 250 Filed before Januar Filed after December	Under 250: 100 under 250: 1973.	151,123 8,197	9,010 537	.0600 .0700	.0596 .0655
Filed in 1972	Under 500: 250 w.der 500: 7 1972.	5,279 80,624 5,057	37 6 8 ,180 536	.0700 .1000 .1100	.0712 .1015 .1060
1,000 under 5,000 Under 5,000 Filed before January Filed after December	Und≈r 750: 500 under 750: 1972. r 1971.	3 , 282 70 , 227	977 10,433	.3000 .1500	.2977 .1486
	Under 1,000: 750 under 1,000: 1972.	256 10, ⁰ 45	10+ :•67	.4000 .5000	.4063 .5178
10,000 or more Under 10,000	Any amount	21,908	21,908	1.0000	1.0000
Forms 1120L, 1120M, and 1120F:					
Any amount	Any amount	5,445	5446	1.0000	1.0000
Forms 11205, total		271,171	13,583	-	-
Unger 50	Under 25	137,887	2,871	.0200	.0208
50 under 100 Under 50 Filed before Januar Filed after December	Under 50: 25 under 50: 7 1973	47,055 2,276	1,456 71	.0300	.0309 .0312
100 under 250 Under 100. Filed before Januar Filed after becembe	Under 100: 50 under 100: / 1972	3,944 45,918	218 1,853	.0500 .0400	•0553 •0404
250 under 900 Under 250 Filed before Januar	Under 250: 100 under 250: / 1972. r 1971.	1,595 19,848	94 1,398	.0600 .0700	•0589 •0704
Filed in 1972	Under 500; 250 under 500; 7 1972.	618 ,628 409	50 1,543 36	.0700 .2000 .1100	•0809 •2023 •0880
1,000 or more	Ary amount. 500 and over.	3,993	3,993	1.0000	1.0000

returns in each population stratum by the sample count for that stratum.

For proprietorships and partnerships, the actual weights were used to derive integer weighting factors that were applied to sample returns. For example, the actual weight of proprietorships (1040 business returns) with adjusted gross income or largest source of income \$30,000 under \$50,000 and business receipts under \$500,000 was 22.38. Therefore, 38 percent of the sample returns in this stratum received an integer weight of 23 and 62 percent, an integer

weight of 22. For corporations, the actual weights were used to derive the estimates, which were then rounded to whole numbers at a later stage of processing.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

- (1) Not all returns designated for the sample were found, even after followup,
- (2) Social security and employer identification numbers used for selection of the sample were not distributed equally throughout each region of the United States, and
- (3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation based on the replicate method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 2.1 and 3.1. Similar tables for corporations will appear in *Statistics of Income* —1971, Corporation Income Tax Returns.

Coefficient of variation estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. Since CV's in tables 2.1 and 3.1 were computed only for industry groups, tables 7D-7F can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry. The CV's in tables 2.1 and 3.1 which are based on the replicate method are subject to the limitations of variability more so than the coefficients in tables 7D, 7E, and 7F.

Values in the special formula tables, therefore, may be used as an alternate means for estimating variation for frequency estimates.

Table 7D. -- PROPRIETORSHIPS: COEFFICIENT OF VARIATION BY THE ESTIMATED NUMBER OF RETURNS, 1971

Estimated number .1 returns	duefficient f variati n
	(Percent)
2,JUU and under 3,000 5,000 7,000	,1) 30.7 23.8 20.1 10.2
15, 00 20, 0 25,000 30,000 4 ,000	13.7 11.3 10.6 1.7 2.4
50,	7.5 6.1 5.2 3.4 2.4
150, Fig	1.7 1.7 1.2 3.3

 $^{^{1}\}textsc{Excessive}$ sampling variability for the weighted frequencies.

Table 7E.—PARTNERSHIPS: COEFFICIENT OF VARIATION OF ESTIMATED NUMBER OF RETURNS, BY SIZE OF BUSINESS RECEIPTS, 1971

	Size of	bublness re	ceipts
Estimated number of retirns	Under \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(1)	(2)	(3)
100. 200. 500. 500. 790. 60. 1,000. 3,000. 5,000. 10,000. 11,000. 12,000. 12,000. 13,000. 11,000. 20,000. 50,000.	(3), 29.4, 24.0, 2	22.8 16.2 10.6 28.7 (2.0 3.4 2.2 2.0 1.1 1.9 1.7 1.7	The strans or strains strains
100,000. 200,000. 500,000. 900,000.	1.5	(2) (2) (2) (2)	38

¹The small sire of the sample yields inreliable estimater.
²Estimated number of returns larger than population estimate.
MOTE: Use column I for estimates not classified by size of busines receipts.

Table 7F.—CORPORATIONS: COEFFICIENT OF VARIATION OF THE ESTIMATED NUMBER OF RETURNS, 1971

NONDER OF RETORNS, 1971	
Estimated number of returns	officient of variation (Percent)
400 and under. 500. 1,000. 1,500. 1,500.	31 26.5 22.3 20.3 18.1
2,500. 2,500. -,500. 7,000.	15." 14.0 11.1
10,000. 15,000. 20,000. 40,000. 50,000.	5.17 5.0 3.5
75,000. 100,000. 150,000. 200,000. 400,000.	1.6 1.1
1,00.,000	0.

The cms : the composite intellection estimates.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitation, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

1971 Forms and Instructions

Contents

U.S. Individual Income Tax Return, Form 1040, 224
Schedule C, Profit (or loss) from Business or Profession, 230
Schedule F, Farm Income and Expenses, 231
Farm Rental Income and Expenses, Form 4835, 232
U.S. Partnership Return of Income, Form 1065, 233
U.S. Small Business Corporation Income Tax
Return, Form 1120S, 238
U.S. Corporation Income Tax Return, Form 1120, 242

Attach Copy B of Form W-2 here. In

Attach Copy B of Form W-2 he DOT 1 Additional Committee Complete control dependents along and a line 100	32 (a) NAME (1.—Additional Exemptions (Complete only of outlet dependents claimsed on line 1.0) (b) Relationship (1.0) Month lived in pair home (1.0) of decisionship (1.0) for (1) Amount 100 Var (1) Amount 100 Var (1) Amount 100 Var (1) Amount 100 Var (1) Amount 100 Var (1) Amount 100 Var (1) Amount 100 Var (1) Other (1) Ot	Spears's social security number Social Spears's social security number Social Spears a 33 Total number of dependents listed above. Enter here and on line 10	s, and interest	Business income or (loss) (attach Schedule C). Net gain or (loss) from sale or exchange of capital assets (attach Schedule D). Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797).	37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E). 38 Farm income or (loss) (attach Schedule F). 39 Miscel. (a) Fully taxable pensions and annuities and imported on schedule E). Iancous (b) 50% of capital gain distributions (not reported on Schedule D).	ତ ହିଛି	(i) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e)) 39 40 Total dires 34, 35, 35, 36, 37, 38, and 39). Enter here and on line 15 40 PART III.—Adjustments to Income	ttach Form 2440 or other required statement)	29505E)	45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17. PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1–13 to find your tax.) 46. Adjusted prices uncome ffrom line 18.	from Schedule A, line 32 and attach Schedule A Line 46 is 111, 538 43, enter 13% of line 46	Note: deduction under (1) or (2) is limited to \$750 if married and filing separately. Subtract line 47 from line 46.	;	triguery your last on the chilotonic averaging from 50 by Using. It at Nate Schedule 4, 1 or 2, or it applicable, the alternative tax from 50 leddle 0, income averaging from 50 leddle 6, or maximum tax from 50 ledget at on line 19. PART V.—Credits 51 Retrement income credit (attach Schedule R) 52 levestment credit (attach Form 3468)	Enter here and on line 20 SE) 5E) rment credit (attach Form 4255)	57 Minimum tax (see instructions on page 8). Check here [], if form 4625 is attached 57 85 Social security tax on unreported to income (stacth Form 4127) 59 Social security tax on unreported to income (strong Forms W-2) 59 Uncollected employee social security is (from Forms W-2) 60 Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22 P 60	
[1040	the year January 1-Oecembe First name and initial (If joint refut	Present home sedires (Number and street including spattment number or real roots) Present home sedires (Number and Street including spattment number or real roots) Copy Tourn Pallon Friend Status—check only one: Friend Status—check only one:	ingle larried filing jointly (even if only one had income)	Married Iming Seadarderly and Spouse is also filing 9	5 Surviving widow(et) with dependent child 10 Number of other dependents (from line 33) 6 Married filing separately and spouse is not filing 11 Total exemptions claimed 1. 1. 12 Wasses, calained fine etc. (Attach Forms Wu2 to hack It in available attach exclaimed 1.	13a Dividends (validents) \$ 13b Less exclusion \$ 13b Less exclusion \$ 14c Less exclusion \$ 14c Less exclusion \$ 15	เยวนเ	16 Total (add lines 12, 13c, 14 and 15)	17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45)	■ B Adjusted gross income (subtract line 17 from line 16). See page 3 of instructions for curies under which the IRS will (gure your fax If you do not itemize deductions and line 18 is sunder \$10,000, find tax in Tables and enter on line 19. If you themize deductions of line 18 is \$1,000 or incure, go to line 46 to figure tax If you themize deductions of line 18 is \$1,000 or incure, go to line 46 to figure tax If you have a line — I at Tables I-13. If at Ris Sch. X, Y, ot Z. Sch. D, Sch. 6 or ☐ Sch.	C Total credits (from line 54)	21 Income tax (subtract line 20 from line 19)		үв Ч ,хвТ 2 4 25 25	2 2 8 If line 23 is larger than line 27, enter BALANCE DUE play in full with return Make check or monthy \$\infty\$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31 Dod you, at any time during the taxable year, have any interest in or signature or other author. 20 In that you have a bank, securities or other infancial account in a foreign country (except in a U.5. in mind any banking security persented by U.5. infancial institution) is a first of the properties and the properties of the prope	

Instructions

Where to Get Forms

As far as practical, we mail forms and schedules directify to you based on what you filed last year. Many people will need only form 1040 Schedules and forms that may be required in addition to form 1040 include the following, which you may obtain from an Internal Revenue Service office and at many banks and post offices.

Schedule A for itemized deductions;
Schedule B for gross advotents and
other distributions on stock in excess of
\$100. and for interest income in excess of
\$100. and for interest income in excess of
\$100. and for interest income in excess of
\$100. and for interest income in excess of
overlable for income from a personally
overlable for income from personal
exchange of capital assets;
annuels, sends, cyalites, partnerships,
excess the first of control arming;
Schedule F for income versaging;
excess the first of the form of the first of
schedule F for income versaging;
excess the first of the first

Schedule SE for reporting
Schedule SE for reporting
Some specialized forms available only as therenal Revenue Service offices are. Form 1310, Statement of Claimant to Returnd Due—Deceased Taxapyer.
Form 2106, Employee Business Excend Duez Deceased Taxapyer.

penses; Form 2120, Multiple Support Declara-

form 2120, multiple support secures to make Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Computer of Computation of Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Estimated Tax by Inductoryment of Investment of Invest

ment.
Form 4136. Computation of Credit for Federal Tax on Gasoline, Special Fulls, and Lubricating Oil; interportation of Social Security Tax on Unreported Tip Income; Form 4625, Computation of Minimum

Form 4683. U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts; Form 4756, Maximum Tax on Earned Income; and

Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business, G1927 editions), may be purchased for 75 cents a copy from either the Superintendent of Documents, Washington, D.C., 20402 or from any District Calledon 10 of 1 Supplemental Schedule Form 4797, Supp. Gains and Losses.
Publication 17,

٥ Other publications referred to instructions are available free District Director.

any

Who Must File

You must file a return it.

(1) You are Single, an Unmarried Head of Household; or Surviving Widowich) With \$1.700 or more (\$2.300 if So or over) (c?) You are a Married Person Entitled File Jointy and your combined flus bands and wiles! Income was \$2.300 or more (\$2.300 if you or your \$2.300 or your \$3.500 if bath 65 or over).

had the same t the close of at (a) You and your spouse susehold as your home at texable year,

s entitled to claim your spouse, and Your spouse does not (b) No other person is exemption for you or y (c) Y return,

not covered under (1) you had income of \$600 (3) You are r (2) above and you

If you had income of less than these amounts and income tax was withheld, you must file a return to get a refund.

You must also file a return and pay any tax due if you have net earnings from self-semployment of \$400 or more. See Schedule SE.

These rules apply to all citizens or residents of the United States, including minors. However, a citizen of the United States antitled to the benefits of section (93) of the Internal Revenue Code (relating to morne from sources within possessons of the United States) must file a return if the United States) more than some of \$600 or more.

Where to File.—With the Internal Reve-nue Service Center for your district. Use envelope we mailed you or the appropriate address below.

Use this mailing address If your legal residence or principal place of business is in Þ

2

Central Revenue Service (Central Revenue Service (List) Research (Sougheard Handschin) a Principal Revenue Service (Minnish Revenue Service (Minni Revenue Service Mississippi, North Cereina, South Cerolina Delawere, District of Columbia Maryland, N Jersey, Pennsylvania Indiane, Michigan, Ohio, West Virginia Arkansas Kansas, Louissana New Mex Oklahoma, Texas

Internal Revenue Sarvice Center 2306 E. Bannister Road Kansas City, Missouri 64170 Aliste, Arizona, Colorado, Indo, Minoscota Montana, Rebessita, Neveda, North Bobasta, Orsgon, Suith Costota, Usah, Washington Wyoming, Iowe, Missouri, Wissouri,

Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730 Total Revenue Service

Total Covel Street

Total Covel Street

Total Covel Street

Total Covel Street

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Service

Total Se Revenue Service Utah 84405 Cattonia Counties of Impetal, into Ken, to Shage'es, Mono, Danies, Brender, Sin Benardon, San Diego, San Loudo Obbigo, Sande Battern end Venture Cattonia (ell other Formal of Health Health Sander) Connecticul, Maine.
Massachusetts New Hamsshire, New York, Rahode Island, Vermont Kentucky, Tennessee, Virginia

Center Ce Use this address Virgin Islands
Non permanent residents
Virgin Islands
Permanent residents Puerto Rico for if excluding if you are located in: Panema Cenal Zone, American Samos, Guam

US citizens with foreign addresses fexcept AP to and PP to 1 and those excluding income under sec 911 or 931, should like with the Brutevard, Philadelphie, Pennsylvans 1915s.

File.—As soon as possible after but not later than April 17.

the full amount on line the full amount on line the "Internal Revenue Servyour social security nume 28 is less than \$1, pay. How to Pay.—Mak money order for the fi 28 payable to the "inte ce" and write your so ber on it. If line 28 is ment is not required. to P.

If You Change Your Address Before Re-cept of Returnel—If you move to brew address after hing your return but before you received any refund due, be sure to lie a change of address with your former post office. Postar requistors prohibit foward-ing government checks, unless this is done

Refund Under \$1.—We will refund such amount only upon written request

31

Earned Income From Sources Outside the United States,—Income earned from sources outside the United States must be included to deferment if you must file an income tax return, even though the income may be excludable if you received such income, aftach Form 2555.

Name and Address.—Please use your preaddresset label I possible Correct the name and address if necessary. Also, be sure to show your apartment number if you live in a muth family building.

To not use an address other than the Do not use an address other than the Sun anders you enclose a power of

Social Security Number.—If your social security number as shown on your label is incorrect or you did not receive a package with your label on it, enter your correct social security number in the space provided on the return, If you are marned. include your spouse's number.

If you have no number, the application SS-S with the local office of the Social Security. Administration early enough to make extrain you receive your social security, card before the deadline for thing your certurn. If you can on the social security here with the your return when every your card in time, the your return where early after the your return when every and enter "Application" in the space provided for the number.

You May Have IRS Compute Your Tax—If Your income on line IB is \$20,000 or less and consists only of wages, salary and thos, dividends, interest, pensions and annuities, and you choose the standard deduction instead of itemzing, you may have the Service figure your fax for you.

A husbard and whe may file a joint return even though one of them had no morner. They may also he a joint return even though they jived in different house hubds. They may not hie a joint return if either husbard on wife was a nomes derit allien at any time during the lasable year.

The Service will compute your tax if Fill in lines 1 through 18, lines 25, line 26, if applicable, and

Vou.

2. Skip lines 19, 20, 21, 23, and 27 through 30. 24.

3. If you are filing a joint return, show husband's and wife's income separately in the space to the left of the entry space for line 18.

Special Computations

The Service will then compute your tax and refund any overpayment or bill you for any amount you owe. ŏ 5 4. File your return April 17, 1972.

Note: If you elect to have IRS compute your tax, the Service will also figure your retirement income credit If you columns a naver the question on Schedule R for columns A and B and fill in only lines 2 and 5 of Schedule R and enter RIC on line 20 of Form 1040.

Members at Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from social security number)

nounding Off to Whole Dollars.—You may show the maney tens on your re a turn and schedules in whole dollars to do this, eliminate any amount less than to 50 cents and increase any amount from of 50 cents through 99 cents to the next rehigher dollar.

Deceased Tappoyes.—If a person died in 1937, the proposed to 1972 before filting a return four interpretable for the part of the facebox of the part of the deceent. A necessity of the deceent of the part of the train with that of may eved for the a nor of the part of the survivor will be the survivor may file to the a nor of person or administration has not been appointed, the survivor may file a joint return appointed, the survivor may file a joint return appointed.

indicate in the signature area that she is filing as surviving wife (husband). Enter the date of death in the name and dress area. If a refund is due, attach address area. Form 1310.

Attachments to the Return.—Fill in all applicable terms of income, adjustments, tax computation, and deductions on the official return forms and schedules. If you need more space, attach statements that follow the forms to the official forms and altach them in the same order. Enter the totals shown on the supporting statements in on the appropriate lines of the official forms on the appropriate lines of the official forms.

How to Assemble Your Return.—(1) Attach Form W.—2 to back of Form 1040 Attach Form W.—2P only if income tax was withheld or to substantiate exclusion for sick pay (2) Then attach required sched-

dependency to a

(4) His (her) spouse was not a member of that household during the entire taxhe (she) is entitled to a deduction; (3) He (she) furnishes m (3) He (she) furnishes m half of the cost of maintains hold, and

Married induviduals who meet those re quirements are not surject to the \$750 standard deduction immation applicable to married persons filling separately. Not are interpreted to the restrictions on the use of the termined or standard eduction im-posed on offiter married persons fining sep-arately. Either or both may qualify for this summarried "teatment."

If one itemizes and claims actual de-udurons, then both must do so. If one uses the percentage standard deduction, the other may not use the low income allowance which for a separate return is \$528.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife in the return heading, list both names, including middle intials, (for example, John C and May L. Doe) Both must sign the creturn unless the husband is a serviceman serving in a compat zone vir na arise an direct support of a combat zone under underlydnosh that qualify him for Hostile fire the Pay. In that case, the wife should write a "Military service in a combat zone under in the space provided for her hisband's signature.

If you check the box on line 6. "Married fing separately and spouses in set filming . Check the boxes on line 8. to claim the exemption(s) for your wife on thisband. If applicable (Enter in the name and address area only the name of the one having innorme.)

preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computer text as a fist were filing a joint return (5ee Tax Rate Schedule Y and Tax Tables.) The surwor may claim the exemploin for the decedent only for the year of death.

The conditions are that the taxpayer.

(a) has not remartine (b) mantains as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) was entitled to file a joint return with her husband (or his wife) for the year of death

Widows and Widowers.—Under certain conditions, a faxpayer whose husband (or wife) has died during either of her two

ō

Ummaried Head of Household.—The saw provides special as rates for any per son who qualifies as a Head of Household (See Tax Rate Schedule Z and Tax Tables) only the following persons may quality? a) one who is unmarred for fegally separated by the word of the taxable year no cluding. Certain Married Individuals. Lung Apart, or (b) one who is married at the end of the taxable surged Apart, or (b) one who is married at the end of the year for a person who was a non resident alter at any time during the tax able year. In addition, you must have fur only be year. In addition, you must have fur any of the year in addition, you must have fur any able year. In addition, you must have fur any of the year of your sons of mantaming as your home a household which, during contains the province of the young of the year.

Forn W-2 Missing or incorrect.—Only your employer can siste or currect a Form W-2 in your employer can siste or currect a Form W-2 by Jainary 31 to 1 Form W-2 contact your employer as soon as possible. Signature and Verification.—Regardless of who prepares your return, it is not valid unless you sign. If Both husband and wife must sign a joint return.

Any person, firm or corporation prepar-ing a tanaper's return for compensation must also sign the return to verify it. How-ever, a verifying signature is not required if the return is prepared by a regular, full-time employee of the tanapers, such as a creation prepares the return, it should be signed in the name of the firm or corporation prepares the return, it should be signed in the name of the firm or

Form 1040

ŏ

-

Page

ţ

Instructions Status ŏ

Married Persons—Joint

Filing (

Separate Returns

able year

If you file a separate return, check the box on either fine 3 of hine 6, as applicable fil you check the box on line 3. "Married fining separately and spouse as also filing", write wrife's (flusband's) first name in space provided and enter both social security infumbers in spaces to night of name and address area. East should report his (let) income seemstrons and deductions on his (her) separate eturn. In community moments are deductions resulting from pay ments made out of funds belonging jointly to hisband and wife may be divided equally between them See Fublication 555. Community Property and the Federal in come Tax

Return,—Gen-for a married n. This usually filing separate

Advantages of a Joint Return. etally, it is advantageous for a mecouple to file a joint return. This is results in lower tax than filing se returns.

If you qualify as a Certain Marred Indivolund Lung Abart, Check the Single box
and in in 1 as your fling status unless you
also qualify as furnament Head of Household in that case, check the Umarred
Mador Household on home at A Certain
Mador Houdenood to no mine at A Certain
Marrid Household on the Abart of the
mentioned in sequement (2), above, for
the entire avable year. Wo are
mentioned in sequement (2), above, for
the entire avable year and a Marrid Status.—It you are considered marred of the
entire of your daable year, you are
considered marred for the entire year. If you write only are growned and not remarred of
your daable year, you are considered
single Of the mitter year. You may then file
a joint fetur for the year you may then file
be entitled to the benefits of joint return
of your husband or west sollowing the death
of your husband or wise (See Widows and
Widowers, under Special Computations,
below).

(2) He (she) maintains as his (her) home a household, which for more than half of the taxable year is the principal place of abode of his (fer) son or daughter or stepson or stepdaughter for whom

(1) He (she) files a separate return; Certain Married Individuals Li Apart.—A married individual may be sidered to be unmarried if

Generally, when a joint return is filled, each assumes full legal responsibility for the entire tax, and if one fails to pay it, the other must

How To Prepare a Separate Return. A husband and wife may file separate turns if each had income of his own if only one had income

the enture year, except for temporary ab series, was occupied as the principal place to of abode and as a member of that house. Industry by (a) any related person other than pyour unmarred child or stepchild (see list on page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arress from a multiple support agreement, or (b) your unmarred child. grandchild, foster child, or stepchild, even though that child is not a dependent. If you maintain a home for your father mother, it need not be your residence

Exemptions (\$675 for

Altowable Exemption)

Note: The deduction for exemptions | en taken into account in determin e tax shown in Tax Tables 1-13 Lines 7 and 8-You and Your Wife

For you.—As the taxpayer, you are always entitled to at least one exemption
and send the total of the send to the
at the end of your taxabe year, you get
the end of your taxabe year, you get
have exemptions If you were both bind
and 65 or over, you get three exemptions
ge sure to check the appropriate boxes
Age and bindness are determined as
Age and bindness are determined
on the day before your actual briftiday
on the day before your actual briftiday
if your felth brithady was on January
the 1, 1972, you get the additional exemption
for age on your return for 1971.

The exemptions for age and blindness apply only to you and your spouse. You cannot claim them for your children or other dependents

For Your Wife (Husband).—An exemption is allowed for your wife (or husband) if you are filing a louf return. However, a separate return, you may of on the emptions only if she had no income and was not the dependent of another manager. You are not entitled to an earny files a separate return. Otherwise, your wife or your wife on your world is emptioned as explanter return. Otherwise, your wife so it observables of covert vool, she was either blind nor 65 or overtroom if she was either blind nor 65 or overtroom is the was either blind or 65 or overtroom is the was bind or 65 or overtroom in the wife in the was both blind or 65 or overtroom in the was both blind or 65 or overtroom in the was both blind or 65 or overtroom blind or 65 or overtroom blind blind but we have the was both blind but when the was both blind but we was better blind or 65 or overtroom blind blind but well was both blind but well was both blind but well was both blind was both blind was both blind was both blind was both blind was both was both blind was both was both blind was both was both blind was both blind was both was both blind was both was both blind was both blind was both was both blind was both was both blind was both was both blind was both was both blind was both was both blind was both was both blind was both was both blind was both was both blind was both was both was both blind was both was both was both blind was both was both was both blind was both was both blind was both wa and 65 or over

If your spouse is a nonresident allen, your spouse is a nonresident allen, you may claim the (No.) sememptons only you may claim the (No.) supplier, Use hard connours and is not be a connours. In the 32, to claim eventpoon (no. 8) where he was now an isolated allen spouse in stand (1) the 8 where he was now an ecolumn (no.) where he was not not column (no.) where he was not not column (no.) see and (no.) Use column (no.) see a bindress. Write Blind or 65 or Over, if applicable.

In Case of Death.—If your wife in husband died duning 1971, the number her or his exemptions is determined as the date of death.

500

Proof of Blindness.—If totally blind, at-ch a statement to that effect. If par-illy blind, attach a statement from a

Reporting Your Income

You must include in your income tax return all income that is not specifically exempt in whatever form received, even though it may be offset by adjustments or deductions. Examples are given below. Examples of Income You Must Report.—

commissions, Wages, salaries, bonuses, fees, tips, and gratuities.

and loan banks, Earnings (interest) from savings all associations, mutual savings credit unions, etc. Dividends.

Interest on tax refunds.

notes. Interest on bank deposits, bonds, Interest on U.S. Savings Bonds.

after on arbitrage bonds issued 9, 1969 by State and nments. Interest Oct. govern

qualitied physician or a registered optomers that (3) central visual acuty did not exceed 20 200 in the better eye with correcting lenses, or (b) that the widest dameter of the visual field subtends an angle no greater than 20

Lines 9 and 10—Children, Other Dependents.—Erter on line 9 the first names and the total number of your dependent children who lived with you during 1971.

If you claim after dependents, complete columns (a) frhough (i) on page 2, inne 32. If dependent deed or was born during year, white in column (c) D for died or B for home freter on line 10 the total number of dependents shown on line 13.

must meet all Each dependent claimed of the following tests:

1. Income.—Received less than \$675 income (if your child* was under 19 or was a full-time student, this limitation does not apply)

2. Support.—Received more than half his support from you (or from husband or wife if a joint return is filed). See Definition of Support below

4. Nationality.—Was either a citizen or excelent of the United States or a resugent of the United States or a resugent of canada. Mexico, the Republic of Panama or the Canal Zone, or was an alien child adopted by and living with a United States citizen abroad Married Dependents.—Did not file a joint return with husband or wife.

The term "educational institution" insular a school mantaming a regular faculty and established curriculum, and having an organized body of students in attendance. It includes primary and secondary schools, colleges, universities, normal schools, lethinical schools, and similar institutions. Educational institution does not include noneducational institution disconding contraponderics schools, etc. training, corresponderics schools, etc.

Relationship.—(a) Was related to (or to husband or wife if a joint reis filed) in one of the following ways:

em

A person is not a student if he is e ployed full time during the day and tends school at night.

see Publication Students and

For further information s 532, Tax Information for Parents

you (

Stepbrather Stepsister Stepfather Mother in law Father in law Grother in law Son in law Son in law Child* Stepchild Mother Grand Grand Parent Brother Sister Grandchild

*Includes your son, daughter, stepson, stepson, can abild who is a member of your household if placed with you by authorized placement appenty for legal adoption or a foster child who is a member of your household for the entire year. or (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

Birth or Death of Dependent—You may claim a full \$675 seemption for a dependent—the who was born or died during in the year of the tests for claiming an exemption for this fees for claiming an exemption for this year he will be met. For the part of the year he were the fees for the part of the year he were.

Divorced or Separated Parents.—For rules, see Publication 501, Your Exemptions for Dependents.

of Support —Support in-shelter, clothing, medical and education, and the like. Gen-Definition cludes food, si dental care, e

Support by More Than One Taxpayer.—
If wo or more persons contributed toward the support of an individual and no
one person contributed more than 50 percent, see Form 2120, Multiple Support
Declaration.

of profits from partnerships business corporations. Profits from businesses and professions. Pensions, annuities, endowments. Your share of and small b

Examples of Income You Should Not Report.—
Disability retirement payments and other benefits paid by the Veterans Adminis-

Supplemental annuities under the Railroad Retirement Act (but not regular Rail-road Retirement Act benefits). real Profits from the sale or exchange of re estate, securities, or other property.

Your share of estate or trust Rents and royalties.

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits. Embezzled or other illegal mome. Employer unemployment benefits (S.U.B.). Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

S

Page

In liguring whether you provided more than half the support of your student child disregard amounts he received as scholarships.

Student Dependency and Exemption.—
Even though your child half 6575 or more income, you may claim him (tety) as a dependent provided he (she) was a full-time student and meets tests 2, and 4, above. To qualify as a student he (she) must have been enrolled as a full-time student at an edicational institution or must have been enrolled as a full-time correct of an edicational institution of must have afternided a full-time course of institutional ovirthm training under an accredited agent of an educational institution of a state of the discussion of a state of a state of a secondary months and a secondary months of a cale of an entity need not be consecutive and a secondary months. erally the amount of an item of support is the expense arounded by the one furning it if an item of support is furnished in the form of property or indegrage, the amount of support aftrollable to such item is its fair market value in compating the amount of support, include amounts continued by the dependent for his own support, including amounts ordinally excludents from income (for example, so-cial security benefits).

Payment in Merchandise, etc.—If you were paid in whole or in part in merchandise, services, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—If you are an employee who, as a marker of choice, received meals and lodging from your employer, whether or not designated as wages, include their fair market value in norme. However, if your meals were furnished at your place of employment for the convenience of your employing at your place of employment as a condition of your employ. In ment, do not report the value of the meals or lodging.

For this purpose, service for any part of amounts's considered a full month. Room immissioned officer may exclude up to \$500 a smorth of such compensation. Forms W-2 seved for 19th of such compensation. Forms W-2 seved for 19th of such amount shown on your form W-2 includes these Dayments. If you doubt whether the amount shown on your form whether the pay office which was another of or include the pay office which was nactured on form W-2, the pay office well stend you a corrected form W-2 or a certificate to support exclusion. If you get a certificate to support exclusion. If you get a certificate to support exclusion. If you get a certificate to your return. If you ceeve a corrected form W-2, the corrected form W-2 in the amount shown on train W-2.

Line 12—Wages, Salaries, Tips, etc.—
Report the full amount of wages, salares, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though he withheid tases and other amounts. It an amount appears on form W-2 in the box Other compensation paid in \$1971, add this amount to the amount shown in the box Wages paid subject to with hother payments reported on this line. Also include wages for which you did not freezew a form W-2. See instructions for a fine 43 for treatment of embrused emit.

Tips reported to your employer are included as wages on Form W—2. Include with other amounts on this line tips not reported to your employer. See Form 4137. Also see lines 58 and 59.

Fax—Credits—Payments

Generally, a person who receives compersiston in the form of property, such as stock that is subject to a restriction, must report as compensation the unrestricted value of the property at the time of its receipt unless his interest is subject to a substantial risk of forfeiture and is non transferable. See Publicetion 255, non transferable. See Publicetion 255, and transferable and Nontaxable Income for further details, and for how to make an irreoccable election to report the value of restricted property at the time of its late.

Exclusions for Military Combat Pay.—
An enisted man may exclude all service
compensation for each month he served
in a combat zone or in an area in direct
support of a combat zone under conditions
that qualified him for Hostile Fire Pay, and
each month he was hospitalized as a result
of that service.

Line 138—Dividends.—Enter total divi-distributions on stock less the sum of capital gain distributions reportable on Schedule D and any nontaxable distribu-tions). If gross dividends and other distribu-tions). If gross dividends and other distribu-tions). If gross dividends and other distribu-9

normal lividamage to

Insurance reimbursement for exc actual Iving expenses over nori ing expenses resulting from dan principal residence by fire or casualty

municipal

on certain State and Federal social security benefits. Gifts, inheritances, bequests

Interest o bonds.

Workmen's compensation, insurance, damages, etc., for injury or sickness

Life insurance proceeds, upon death.

Dividends on veterans' insurance.

Line 22—Other Taxes.—Enter the amount shown on time 60. In case of income tax from accumulation trusts under sections 668 and 669, with Tax under Sec. 668 RC, and show the amount to the left of the entry line Also, include this tax in the total for line 22. Line 25—Extimated Tax Payments —I is vou and your spouse lind a jonn declaration of estimated has for e1911 but do not little a join in come it as tetum for the year, the join in mome it as paint may be claimed on the sparate return of either spouse. Or divided between you in agreed announts in either event, enter both scoral security in either event, enter both scoral security. e Tax Withheld, total income t Forms W~2 a deral Income I include the to shown on Fo Line 24—Federal in On this line include withheld as shown W-2P. butons on stock are more than \$100, list Leved in Schedule 8, inte 1.

Note: If you received captal gain dos. In Worl: If you received captal gain dos. In Worl: If you received captal gain dos. In Worl: If you received captal gain dos. In the the blernative lax, do not life that schedule, instead enter 50 percent of captal gain distributions on line 39(h).

Line 13b—Exclusion.—See Dividends Exultion on page 11.

Line 13b—Exclusion.—See Dividends Exultion on page 11.

Line 13b—Exclusion.—See Dividends Exultion on page 11.

Line 13b—Exclusion.—See Dividends Exultion on page 11.

Line 13b—Exclusion.—See Dividends Exultion on page 11.

Line 13b—Exclusion.—See Dividends Exultion on page 11.

Line 13b—Exclusion.—See Dividends Exultion on page 12.

Line 13b—Exclusion.—See Dividends Exultion on page 13.

Line 13b—Exclusion.—See Dividends Exultion on page 13. Line 19—Tax.—Find your tax in Tax Tables
1—13 if you do not themize deductions and
ine 18 is under \$10,000. The standard
deduction and deduction for exemptions
are reflected in the Tax Tables. Figure your
tax using Tax Rate Schedule X. Y. or Z if
you themize deductions or if line 18 is
\$10,000 or more.

Withheld.

If you and your spouse filed separate estimated tax declarations for 1971 and you elect to file a joint income tax return for the year, enter on this line the total of the amounts paid on the separate declarations. Also, enter both social security numbers in the spaces provided on Form 1040.

Follow the above instructions even if one spouse has died.

Penalty for Underpaying Your Tax During the Year—Soldard the frail of lines 62 and 63 from line 27 and see if the result is less than 60 percent (66%) percent for farmers and insteament of a minoun total of lines 57. 38, 59 and 62. If so, you may be liable for a penalty unless one or more of the specific exceptions explained and insteamen, see from 2210 or your farmers to support your computed to your eturn to support your computed from 210 to your farmers to one or a statement to your return to support your computation of the penalty believe apply. Should You Use the Standard Deductions.

Once of the important decisions you control the standard deductions.

Standard addeductions of themse you actual deductions of themse your tributions. Indecided represses indeceds takes in the standard deduction are standard deduction areas stafferent norme levels than it will generally be helpful to follow these guidelines based on your deductions are less than \$1,050, and your deductions are less than \$1,050, and your deductions are less than \$1,050, and your deductions exceed deduction if your deductions exceed deduction if your deductions exceed deduction in your deductions exceed deduction in your deductions are less than \$1,050, and you deductions are less than 13 percent of the 13 seeken \$8,000 and \$11,500 and your deductions are less than 13 percent of the 18 sover \$11,500 and your deductions are less than 18 inne 18 is over \$11,500 and your electrons are less than \$1,500 and your the sandard deductions. If were \$1,500 inner your deductions are less than \$1,500 and your the sandard deduction. If over \$1,500 inner your deductions.

if you are liable for the penalty, show the amount in the bottom margin on page 1 of Form 1040, as "Penalty—estimated tax," and increase line 28 or decrease line 29 accordingly.

Line 27.—If, as a beneficiary of a trust, you are entitled to a tax credit because of the "throwback" rule, write "Throwback credit" and show the amount in the space to the left of the entry line. Also, include it in the total for line 27. If married filing separetely, divide the above dollar amounts by 2 to determine whether you should itemize or take the standard deduction.

Line 28—Balance Due.—Most individuals who are employees will find that ther income tax withheld and their actual tax liability will be fairly close. However, you may find that your income tax withheld fell short of your actual liability and you owe an unexpected balance of tax This is more lieby to happen if both you and your spouse are employed. If you find that you will need more moreme tax withheld for 1972, file a new exemption certificate. Form W-4, with your employer claiming fewer exemptions or asking him to with hold additional dollar amounts. However, if you prefer, you may file a Declaration of Estimated Tax on Form 1040—Es and make installinent payments. For more information see Publication 505, Tax Withholding and Declaration of Estimated Tax. income Averaging.—If may be to your advantage to use the "averaging method" if after subtracting \$3,000 from your 1971 taxable income, the balance is more then 39% of the sum of your four prior years taxable income. Obtain Schedule G from an internal Revenue Service office and see Publication \$60. Computing Your Tax Under The Income Averaging Method, for full details.

Penalty for Failure to Pay Tax.—Generalty, undividuals who fall to pay any balance of tax due by the due date for filing the return are subject to a penalty. The penalty is one-hall percent of the unpaid tax for each month or fraction thereof until paid. This one-hall penent penalty is not deductible. It is in addition to the interest of 6 percent per year on the unpaid Alternative Tax.—It may be to your advantage to use the alternative tax if your net tong-term captal gan exceeds your net tong-term captal gan only. See Alternative Tax Computation on Schedule D. Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum and 10 to percent for 191. See Form 4726 for additional details, if your earned taxable income is more than: \$50,000 if you are single.

\$100,000 if you are single. ō

Head

Unmarried

are

\$70,000 of you Household.

b)—Overpayments Credited to attimated Tax.—We will apply you want credited to estimated e account under your social senumber, unless the return is accomtax to the

Declarations of Estimated Tax

tax

If you expect that your income

Form 1040

₹

2 Page

Instructions for

spouse's account. The request should in-clude your spouse's social security num-ber if it is not shown on the return.

Other than Wages,

Other than Wages,

Dividends, and Interest
Miscellaneous Income
Line 39(a)—Eithy Taxable Porsions and
Amultes (Not Reported on Schedule E)—
Report noncontrulorly pensons and annotes (Not Reported on Schedule E)—
Report noncontrulorly pensons and annotes on this more retired bearing the Wages on though you have of disability and are before the portable as age, either the gross amount reportable as age either the gross amount reportable as age either the gross amount reportable as great the gross amount reportable as greatly and as being an employee annotes after the greatly subject to the greatly retire to the greatly retire to the covered your entire cost before January 1.

If you received retrement plan or profit is haring distributions, legorit the tavable in amount that was ordinary income line 39(b)—500, of Cepital Gain Distributions (Not Reported on Schadule D)—5e of Line 13a—Dividends on page 6 b. Se of Line 340—5tase frecome 1ax Refunds.—

Einter any refund of State income 1ax The general rule is start a refund of State in come 1ax is income to the taxpayer if a deduction resulting in a Federal tax benefit in was taken in a prior year. Report amounts received as almony or separate main in tenance.

Line 39(e)—Other.—Report and identify the source of any moone you cannot find a specific place for on your return or related Schedules. Include prizes, awards, recoveres of bad debts, and other idents that reduced your kar in a prior year.

Not Operating Loss,—If, in 1971, your business or profession lost money, or you had a casualty loss or a loss from the sale or other disposition of depreciable property or read property used in your trade or business, you may apply the losses against your 1971 income if the losses extend your income. The three years for the property or read property, it may be used to disting your room for the three years for the way of your income for the three years for your income for the three years for your women, the excess is a "net operating loss." Generally, it may be used to disk your income for the three years for your morning any remaining balance of the way of the five years and bring any remaining balance form 104s to claim a quick refund. If you had a loss in a priory year which may be carried over to 1971, enter it is a five incomputation.

(a) Travel and Transportation—Bus, tax, plane, train, etc. fares or the cost of operating an automobile in connection with your duties as an employee

PART III.—Adjustments to Income

(c) Dutside Saleman—An outside (c) Dutside salesman is one engaged in full time so the charten of bisiness of nis employer away to the sign of the sig Line 41—Sick Pay Exclusion.—You may exclude from income amounts you received under a wage continuation plan for the period you were absent from work because of personal injures or schores. A disability person may also qualify for the sick pay exclusion may also qualify for the sick pay and from 2440 for details. If both you and your employer contribute to the plan, you may employer contribute to the plan, you may ample to your own contributions. But there are colour miniations on the exclusion of benefits aftribut as ecretain imitations on the exclusion of benefits aftributable to your employer's

self-employment tax for 1972 will exceed by \$40 or more the tax to be withheld from your wages, you may be required to fit a declaration if we did not mail you a Declaration of Estimated Tax for Individuals, obtain Form 1040—ES from an internal Revenue Service office

Additional information.—If you claim a deduction for employee business expenses you must submit the following information with your return fyou may use Form 2106 for this purpose).

(a) The total of all amounts received from or charged to your employer for business expenses.

(b) The amount of your business expenses with the presses broken down into broad categories. Publication 463, Travel, Entertain and Gift Expenses, for full details See F See Form 2440 for limitations and how to figure your strk pay exclusion. Afach Form 2440 or a statement showing your compliation, the period or periods of absence, regular weekly rate of pay, and whether hospitational fly our are fetted because of a disability and are below the normal returnent age, you may attach the IF orm W-2P given you by the payer of the person that shows the amount excludable is sick pay in place of Form 2440 or a statement.

(c) The number of days away from home

of ubusitess, if you do not claim a deduction, you were tatach the information unless you were required to make and did make to your employer an adequate accounting for your expenses You have made the equivalent of an adequate accounting if you received an allowance not in excess of \$56 a day instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, these expenses were ordinary and necessary in the conduct of your employer's trade or business and you have established the time place, and business purpose of the travel. on business.
If you do rimust attach t Line 42—Moving Expenses.—Employees, on including new employees, and self-employee problem of the property of t

You must include on line 12 amounts received as payment for for rembusement of) moving from one residence to another. The move must be attributable to employment or self-amployment. The amounts attributable to employment assound appear on the Form W-2 your employer gues you.

See Form 3903 and Publication 521, Tax Information on Moving Expenses, for full details.

If you operate your own automobile for business, purposes you may deduct, in addition to parking fees and volis, the fost of its operation for business use, figured at a standard mileage rate of 12 cents a mile for the first 1500 miles and cents a mile for each additional mile rather than actual expenses. Actual expenses include gasoline, oil, repairs, it cans east, instrumere and depreciation. Use of this simplified method is optional on a yearty basis However it can not be used it depreciation has been claimed using a method other than straight hims or if additional first year depreciation has been claimed.

Line 43—Employee Business Expenses (and Employer Payments).—

Reporting Deductions and Excess Payments.—Report expenses and payments as

Deductible Expenses and Excess Pay-mark.—You may deduct the expenses shown helow to the extent they are not paid by your employer. If employer pay ments exceed the expenses, report the ex-cess as income on your return.

(a) If employer payments exceeded you repenses, report he excess on line 39(e), under "Miscellaneous income" (b) If your expenses exceeded payments, you may deduct the excees for travel and transportation, meals and long mig, and outside safesman on line 43 If you trainer deductions, you may deduct the unreimbursed portion of Other business expenses on Schedule A, under "Miscellaneous deductions," (b) Mesis and Lodging—These are de ducthe if you are temporarily away on business at least overnight from the general area where your principal or regular business is located you may not deduct the cost of mesis on daily trips that do not require sleep or rest.

(c) If your expenses equaled payments (or exceeded payments but you do not wish to claim a deduction for the excees), write not the bottom margin of page 2, Form 1040. "Employer payments did not exceed employee business expenses and exceed MDTE: If your employer included the reimbursement on from W-2, attach a statement containing the information asked for under the caption "Additional information," additional information, and include the total expense on line 43.

Line 44—Payments as a Self-Employed Serson to a Retirement Jann—II you are self employed and made contributions to a qualified pension, profit sharing, annuity or bond purchase plan you are included in, see Form 2950SE. (d) Other Business Expenses—If you networker deductions on Schedule A, you may also deduct (under the heading "Missel-lancous deductions") business expenses other than those described above Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Page 7

Line S1—Retirement Income Credit.—See instructions for Schedule R.

Line 52—investment Credit.—See Form 3456 for exceptions and conditions under which you may continue to take an investment credit.

Line 53—Foreign Tax Credit.—You may claim credit for income tax payments to a foreign country or U.S. possessions only a foreign country or U.S. possessions only if you them.ze deductions. See Form 1116. Note: For Throwback Credit, see instruc-tion for line 27 on page 6.

PART VI.-Other Taxes

Line S5—Self-employment Tax.—Enter amounts shown on line 16. Schedule SE. Line 56—Tax from Recompuling Prior Year Invastment Credit—Enter no amount by which the credit taken in a prior year of years exceeds the credit as recomputed one to early disposition of property. Attach Form 4258.

Line 57—Minimum Tax.—File Form 4625, computation of Minimum Tax, if you have teens of tax preference (accelerated deprecation, stock options, long-term capital gains, etc.) in excess of \$15,000 even though there is no minimum tax due.

Lines 58 and 59—Tax on Tip Income.—If you failed to report thes to your employer, or if your wages were insufficient for him to withhold social security or railroad retrement tax, you must pay these taxes with your income tax return.

For unreported tips subject to social security tax, afterh Form 4.273 and enter the tax on line 58. For tips taxable under railroad retirement, contact the nearst Rautroad Retirement Board office, include the tax on line 58 and wife "RR tax on typs," in the space to the left of the antry. For income tax purposes, be sure all your typs are included in line 12, Form 1040. you Fire The Form W–2 your employer gives) will show any tax you owe on tips you outed to him. Enter that amount on li 59.

Payments PART VII.-Other

Line 61—Excess Social Security Tax Withhald—Two or More Employers.—If you
worked for two or more employers.—If you
worked for two or more employers in 3971
and you received FIGA wages totaling more
than \$7,000, you are entitled to claim the
excess social security tax withheld as a
credit against your income tax. If a plint
return, separate computations must be
made for you and your wife. Compute the
credit as follows:

\$405.60 (2) Uncollected anothers are not 1971 (2) Uncollected anothers are 1971 (2) For 1971 (2) For 1971 (3) For 1971 (3) For 1971 (4) For 1971 (4) For 1971 (5) For 1971 (6) For 197 . Add (1) Social security (FICA) tax withhald by all your employers from your wages as shown on all Forms W-2 for 1971

Excess Hospital Insurance Benefits Tax (Rilicad Employees and Ralitade Employees and Ralitade Employees and Ralitade Employees and Ralitade Employees and Ralitade Employees and Ralitade Employees (Except as the state of the st Note: If you worked for only one employer and he withheld more than \$405.60 for social security tax, you cannot claim credit on Form 1040. Contact your employer for adjustment.

Page

Internal Revenue publications containing helpful tax information . .

(Cut along this line)

Publication 17, Your Federal Income Tax, 1972 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed in Comation than the instructions which accompany Form 1040. 160 pages with illustrations

The above publications will be available on or about January 1. Filt in desired in the boxes provided below and mail this form with your chac 0.C. 20402 75¢ per copy

Publication 334, Tax Guide for Small Business, 1972 Edition.
Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of corporations, partner ships, and sole propinetoratings.

75¢ per copy

quantity of each publication of Documents, Washington, name, address, and ZIP code, and indicate the money order enclosed to the Superintendent

FOR SMALL BUSINESS

GUIDE

INCOME TAX

YOUR FEDERAL

U.S. GOVERNMENT PRINTING OFFICE OIVISION OF PUBLIC OOCUMENTS WASHINGTON, D.C. 20402

RETURN AFTER S DAYS OFFICIAL BUSINESS

POSTAGE AND FEES PAID GOVERNMENT PRINTING OFFICE

opo		i
ZIP Code		
	I	

City and State

Septiable allow the motion by the property of the motion o	and millioned legico. If a property of the pro	each of one VO- 10 Compilities for 10 Compil	C (Form 1040) Cash method" means you generally show all items of taaable income actually ten for instance, if only half of a business, he and deduct only half its operating errors savetanges, or involuntary conver solors of cream trade or branches and trade or branches and to be reported on Form 4797. Supplemental Schedule of Gains and Losses. Accounting Methods and Records. Accounting when the credit species when its credited on Form 4797. Supplemental Schedule of Gains and Losses. Accounting when the construction of the construction of the completion. "You credit may be completed contract" or otherwise and contract or "precentage of page 1. Inne 1. State the broad field of business exturity as well as the product or serviced the method or methods used prop. Page 15
esettrabile allow covered used in a covered used in a covered used in a covered used in a covered used in a covered used in a covered used used used used used used used us	How retreated natures if you will provide a feet feet and provide a feet feet and provide a feet feet and provide a feet feet and provide a feet feet and provide a feet feet and provide a feet feet and provide a feet feet feet and provide a feet feet feet feet feet feet feet f	s a popularit (albora) (s year) to be read to the control of state of the con	040) Lee, if only half of a business, he ly half its operating expression for the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the other visals method: "sain method," such the other visals method," such the property of the
Q	and butter and butter	10) Alloff (A. A. A. A. A. A. A. A. A. A. A. A. A. A	C (Form 1040) ton, for instance, if onestends if one to measures, or some can deduct only half perses, can usage, or some of certain trade of some to be reported on Famenal Schedule of Gall will be something whethough the
August von Capital der die direktulenden die Gegebrieden der G	we may palley for the 20 certain which is described. If state out of net general pales are secured in comme in which is the 20 certain of net general pales are secured in comme in which is the 20 certain pales are secured in the pales are secured in the pales are secured in the pales are secured in the pales are secured of the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in the 20 certain pales are secured in 20 certain pales are secured in 20 certain pales are secured in 20 certain pales are secured in 20 certain pales are secured in 20 certain pales are secured in 20 certain pales are secured in 20 certain pales are secured in 20 certain pales are secured in 20 certain 2	As any 20 provided with whose 444 by EA4 89 CO 25% at \$2586. To you provided the second of the secon	Instructions for Schedule C It you owned a business or practiced a profession (II in Schedule C and enter the with your had more than one business, or if hus band and wife had sparate businesses. Schedule C must be completed businesses, frames should gue Schedule F. Income from any trade or business is such guest should gue Schedule F. Income from any trade or business is such guest to the social security self-amplets to the social security self-amplets in the social security self-amplets in the following the form that any of the social security self-amplets in the social security self-amplets in the social security self-amplets in the social security self-amplets in the social security self-amplets in the social security and security self-amplets in the social security in the social security is a social security the business portion but not the parsonal portion business portion but not the parsonal portion.

\$150'000 \$150'000 \$150,000 \$140,000 %89+021'91\$ %19+021'91\$ \$140,000 000'091\$ %89+085'68\$ 000'081\$ 000'091\$ 000'08\$ %89+066'66\$ 000'08\$ %89+064't9\$ 000'06\$ 000'08\$ 000'06\$ 000.088 000'04\$ %99+061'SE**\$** 000'08\$ 000'04\$ %99+08E'04\$ 000'091\$ 000'07\$ %99+064'28\$ \$ 700'000 %99+0ZI'6#\$ \$150,000 000,012 000,082 000,082 000'0#1\$ 000'021\$ %19+011'I1\$ 000'001\$ 000'88\$ 000'09\$ % 19+064°87\$ \$150'000 % pg+085'25\$ % t9+06£'9Z\$ 000'02\$ %19+092,052 %23+029,552 %63+004,352 %13+044,122 000'88\$ 280,000 %29+061'0Z**\$** 000'05\$ %z9+065'ZZ\$ 000'09\$ 000'05\$ \$100'000 %z9+081'5**+\$** \$100,000 \$120,000 000'05\$ 000'09\$ 000'09\$ 000,072 000'94\$ 000,072 244,000 %09+066'91\$ 000'05\$ 000'##\$ \$69,000 %09+096'ZE\$ 2100'000 288'000 %09+065'91\$ 000'09\$ 244,000 000'115 000'99\$ %65+02**/**'9**21** 000'88\$ %85+015'51\$ 000'00\$ 000.86\$ \$31,020+58% \$76,000 000'86\$ 000'94\$ \$38,000 %55+062'81\$ 241'000 \$38,000 000'29\$ %85+094'61\$ 000'#9\$ 000'25\$ \$32,000 %15'510+22% 000'8E\$ 235'000 \$54'450+22% \$64'000 000'94\$ 000'19\$ \$35,000 %05+062'01\$ \$39,000 232,000 000'06\$ 218'e40+26% 000725\$ 220,000 000,018 000,018 000,018 %95+012'51\$ %25+092'61\$ %15+012'21\$ 000'05\$ 000,85\$ 000,00\$ 000,00\$ 256,000 000'25\$ %\$\$+065'Z\$ \$26,000 000'92\$ %ES+0E0'6\$ 000'ZE\$ 000'25\$ % 65+090'81\$ 000'19\$ \$56,000 \$35,000 \$55,000 %05+090°+1\$ 225'000 000'00\$ %0++066'S\$ \$56,000 %05+060'4\$ \$56,000 \$55,000 000'115 000'ZZ\$ \$22,000 \$20,000 %8++020'9\$ \$22,000 000'02\$ 000'01\$ %8++0+1°Z1\$ 000'04\$ 000'0#\$ \$20,000 %8E+0EZ*S\$ \$55,000 \$50,000 %8+082'11\$
%5+082'15
%5+084'6\$
%2+008'2\$
%1+086'9\$
%8£+022'9\$
%9£+005'5\$
%5£+008'8\$ \$36,000 000'88\$ 000'81\$ \$18,000 %s++0/1's\$ \$50,000 000'81\$ \$36,000 %5r+0rE'01\$ \$40,000 218'000 %9E+0TS'#\$ 000'02\$ \$35,000 000'98\$ \$35,000 000'8Z\$ 000'9Z\$ 000'5Z\$ 232,000 \$28,000 %z++099'8\$ 000,868 235'000 %*E+0E8'E\$ \$19,000 \$16,000 \$16,000 000'81\$ \$16,000 000'ZE\$ 000'91\$ \$28,000 \$24,000 \$24,000 000,552 %6E+055'E\$ 000'91\$ \$14.000 \$28,000 %6E+001.7\$ \$35,000 \$59,000 %1E+012'E\$ 000'91\$ 000'#t\$ 000'11\$ \$14'000 \$15'000 %9E+0E8'Z\$ 214'000 000'21\$ \$54,000 %9E+099'S\$ \$28,000 000'52\$ 000'21\$ %6Z+0E9*Z\$ 214,000 215,000 \$16,000 000,05**2** 210'000 %ZE+061°Z\$ 215,000 000'01\$ 000'0Z\$ \$4'380+35% 254'000 250,000 \$10,000 %ZZ+060°Z\$ 215,000 210'000 %7E+091'#\$ 000'6\$ 000'8\$ %8Z+0E9'I\$ 000'015 000,8\$ 216,000 %8Z+09Z'E\$ \$20,000 000'91\$ 28'000 %\$Z+065'1\$ 210'000 %1E+015'E\$ 218'000 000'91\$ %52+092'2\$ 000'9\$ \$16,000 215,000 000'9\$ \$14,000 %8Z+086'Z\$ 000'91\$ 000'#1\$ 000'9\$ %\$Z+0E1'I\$ 000'8\$ \$15,000 \$6,000 %+Z+011't\$ 000.8\$ \$15,000 %22+0+r'2\$ 000'#1\$ 212,000 000'#\$ 000'9\$ 24,000 000'8\$ %ZZ+08E'I\$ 215'000 000'8\$ 000"#\$ %22+069\$ %1Z+069\$ 000'9\$ 000'#\$ \$10,000 %5Z+0+6'I\$ \$12,000 210'000 000'#\$ \$5,000 000'15 %61+029**\$** 000'6\$ 000'15 000'15 000'2\$ %61+018\$ %61+01E\$ 000'9\$ %EZ+067'1\$ 000'01\$ 000'8\$ 000,5\$ \$5,000 000.04 000'8\$ 26,000 000'#\$ 005'1\$ 21,500 2552+13% 005.18 \$3,000 % ZT+05 P\$ 000'E\$ \$1,500 **2**552+11% 000'Z\$ \$1,000 \$2,000 000,8\$ 000'15 %91+9**+**1**\$** 005.18 000'1\$ \$5,000 %91+06Z**\$** 000'6\$ \$5'000 009'1\$ \$1,000 000'1\$ 000'1\$ %91+S+1\$ \$2,000 %s1+04\$ 000'1\$ 009\$ \$1,000 %s1+0+1\$ 000'2\$ 000'1\$ 2200 %st+02\$ 000'1\$ 2200 009\$ 0467— 6xc655 -- Jako ---19VO Not over \$1,000 14% of the amount on line 50. Not piver \$500 14% of the amount on line 50. Not over \$1,000 14% of the amount on line 50. Not over \$500 14% of the amount on line 50. line 19: ine 50, is: :61 anil ine 19: ine 50, is: :et anil line 50, is: isi ,08 anil Form 1040. Form 1040, Form 1040, Form 1040, Form 1040, Form 1040, Form 1040, Form 1040, no Innome arif It Enter on no finome adfill no natria no Innome ant II Enter on no Inuome adf 11 no ₁etn∃ Married Taxpayers Filing loint Returns and Certain Widows and Widowers (See page 4) Returns Married Taxpayers Filing Separate If you see a marked person living apart from your spouse, see page 4 of the instructions in this pachage to see if you can be considered to be "normarried" for purposes of using Schedule X or X. ule Y or Z as Heads of Household (See page 4) Not Qualitying for Rates in Schedly separated) Taxpayers Who Qualify SCHEDULE Z-Unmarried (or legal-SCHEDULE X-Single Taxpayers SCHEDULE Y-Married Taxpayers and Certain Widows and Widowers Schedules line 19. appropriate Tax Rate Schedule on Tables, figure your tax on the amount this page. Enter tax on Form 1040, If you do not use one of the Tax 1971 Tax Rate on Form 1040, line 50, by using the

ice for example, "wholesale—drugs,"
"teal—appares
"ten D—Busines Address.—Do not
use home address as business address un
less business is actually conducted from
home Use street address rather than box

Item G—Information Returns,—Vou may be required to the information returns for cetain payments of lees and other non remployee compensation, interest, rends, voyalties, annuties and pensions For more detailed information see instructions on complete, annuties and pensions For more form 1096.

Line 1—Gross receipts or sales from your father gross receipts or sales from your state or histories, including honere in the complete or histories, including honere in the server of the control of the contr

Installment Sales.—If you use the un sales, you must attach it your return a sales, you must attach it your return a special showing separately to rite years 1968, 1969, 1970, and 1971 the following (a) gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of politics to gross sales, (e) minums collected, and (f) gross profits on amounts collected,

Cost of Goods Sold

Lines 2–9.—If you are engaged in a trade to be business in which the poduction, put the chase or safe of merchandrise is an income producing factor, you must the invento area of merchandrise and materials on hand at the beginning and end of the taxable year to reflect the gross profits correctly. The method adopted for the first year in method adopted for the first year in which inventory is taken must be continued unless permission to change is secured it from the Commissioner of Infernal Revenue Washington DC 2022ad Application for permission to change the made on some within 180 days after the beginning of the saxible year in which it is desired.

deduct austion, may exha -You r Line 11—Depreciation.-a reasonable allowance

Other Business Deductions

(Form 1040) Accrust Method

æ 4

Disbursements

A. Cash Receipts Method

Schedule

ģ and

Instructions

tear, and obsolescence of propring a trade or business. The allow of allowed for stock in trade, in land and personal assets.

New Deprectation Rules.—New Depre-cation rules are in effect for 1971. Per-sons suries Rev Born 4832 (Revised) and Publication 34, Tax Information on De-precation, for details from 4332 (Re-vised) should be used for making the elec-tion and determining your depreciation deduction under the new rules.

If you use deprecation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562. Deprecation Se we instructions on back of Form 4562 for more detailed information regarding methods of computing deprecation, other than the new deprecation rules mentioned in the preceding paragraph.

Line 14—Repairs,—You may deduct the cost of incidental repairs, including labor to that of the deduct the east of of incidental repairs, including labor to the walke of you own labor), supplies, and other terms, that do not add to either value or appreciably protoning the life of the property. Expenditures for restoring nor replacing property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation reserve, depending on how depreciation reserve, depending on how depreciation is reheged on your books in from 19—Amortization—For the election to anortize expenditures for pollution control and calculates, research or experimentation, at facilities, research or experimentation, at facilities, research or experimentation, and cardem coal mine safety equipment, see Code sectioning.

Retirement Plans, etc. (other than tributions made on your behalf).

con

Line 20a.—The amount contributed to a persion or profit sharing plan for the tax able year shall constitute the deduction being claimed on this line Attach form 2950 in accordance with the instructions for form 2950. If the plan includes you as far employed individual, enter contributions (but not voluntary contributions you made as an employer on your behalf elevation of the plan instead of on line 20a and attach form 2990SE.

Line 20b.—Employee benefit programs.—
Enter the amount of your contributions to
employee benefit programs that are not an
incidential part of a pension or profit-sharing plan included on line 20a Contributions to employee benefit programs that
are to he reported on this line include insurance, health and welfare programs.
Line 22—Bad Debts Arising from Sales or
Services. Include debts, or portions of
tion arising from sales or professional
services that have been included in income
and definitely ascertained to be worthless;
or a reasonable amount that has been
added within the reduces your tax misst, if
subsequently collected, be returned as income for the year in which collected.

Line 23—Depletion—II a deduction is claimed on account of timber depletion, attack form To your return.

Line 24—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule Do not include cost of business equipment or furniture, expenditures for replacements or furniture, expenditures for replacements or premanent improvements to property, or personal living and family expenses

Expenses. Special Rule.— Form 1040 instructions for ad of computing deductible Automobile Expense: See page 7 of Form 10 optional method of cor automobile expenses

Net Operating Loss Deduction.—Enter a "minus" figure on Form 1040, line

Expense Account Information — Expense account allowance recars (a) amounts outner than compensation, received as advances or return/usements, and (b) amounts paid by or for your for expenses incurred by or one behalf of yourself or your employees, including all amounts charged in the purchase of goods for resale for (a) the purchase of goods for resale or use in your between such and the purchase of goods for resale or use in your between such as the purchase of office supplies or for for at transportation in connection with an errand You shorthoun in connection with an errand You shorthoun in connection with an errand You shorthoun in connection with an errand You shorthoun in expensive and the conditions.

retain certificates (to the extent of states dollar amounts), and (2) patronage dividents received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Nonqualified pre-unit retain certificates and patronage fliedwars received in the florn of nonqualified patronage fliedwars received in the florn of receipt. However, amounts exceed a free title time of receipt. However, amounts exceed at the time of reading the man of redemption must be reported as income.

Partonage dividends received in prop-erly other than written notices of ellocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are in-cludible in farm income.

or farming percent of or \$5,000.

Other Farm Expenses.—Include such terms as advertising, stationery, stamps, account books, other office supplies, travel. etc.

Special Rute.-

Expenses, S Form 1040

Automobile Exp See page 7 of Fori optional method.

Losses you incurred upon the redempton of qualified written notices of allocation are ordinary losses deductible in the year of redempton prouded you acquired the qualified written ordinary course of allocation in the ordinary course of your trade or business.

Patronage dividends received on pur chase of capital assets or dependenciable property by used in farming are not includible in income. but the purchase price of such etems must be reduced accordingly. Patronage dividends you received on non-business purchases are not includible in the income.

income from farmer is subsect to the self-employment tay. (See Schedule SE) I you have feed Schedule SE, Schedule SE finstsad write. "Exemple Found 100 you write." Exemple Federal Casoline Tax Credit.—If you use the federal Casoline Tax Credit.—If you use the federal Casoline Tax Credit.—If you use the federal Casoline Tax Credit.—If you use the federal Casoline Tax Credit.—If you use the federal Rasoline Tax Credit on Form 100 for 1970. If you use the federal method," enter in Part V. I'me 6.2 sory federal psoline ax vour claim is a seredit on Form 100 for 1970.

The allowable deduction for any one year may not exceed 25 percent of your goss may not exceed 25 percent of your goss may not exceed 25 percent of your goss mooner form lamming feetluding certain particles and a session of lamb.

The second of the same firmt abolying to the years with the same limit abolying to folam a deduction for these expenditures you must fall elect to do so by claim the second of your return for the first saxially exact for which may not the expenditures are paid, or (b) secure consent from the expenditures are paid, or (c) secure consent from the expenditures are paid, or (c) secure consent from the expenditures are paid, or (c) secure consent from the expenditures are paid, or (c) secure consent from the expenditures are paid, or (c) secure consent from the expenditures are paid, or (c) secure consent from the table years unless you secure for sent to change from the District Director consent consent. In cash.—Enter the total amount of processing support payments, and cost share payments therefore in cash (sight driats).

In Materials and Services —It benefits were received in the form of materials, such secreted in the form of materials, such cash, such as standing or the construction of dams, enter the total amount paid by the Department of Agriculture to the very

Retirement Plans, etc.

Commodity Credit Corporation Forleited (or Under Election).

Schedule E. or Form 4835, Farm Rental Income and Experse (such income is not subject to self employment tax). If you materially particulated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Report crop states received only for the year in which they are reduced 5,0 money or fise aguinalinet. Sales, exchanges, or involuntary conversions of cretain rated or business property are to be reported on 6 form 4797. Supplemental Schedule of Gains and Losses.

The gross profits are computed as indicated in summary of income and deduce
total on page 2 of Schedule F. Farm experises are the actual expenses incurred
during the year, whether paid on not you
"any vable investories according to the
"farm price method", which provides for
the valuation of investories are amaked price
the valuation of investories a marked price
the valuation of the strength of the
the valuation of the strength of the
value their investories are also of the
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price method" or
the "unit luvestorick price price "unit luvestorick price "unit luvesto

Include in income (a) cash and the value of merchandise to other property received from the sale of investock and produce raised during the taxable years or prior years. (b) profits received from the sale of any livestock and other temps purchased, and (c) income received from all other sources Expenses will be the amounts paid during the taxable year, plus deductions such as depreciation.

You may deduct expenditures for ing land to make it suitable for la l'his deduction is limited to 25 pere taxable income from farming, or \$ whichever is lesser. Repeirs end Maintenance.—You may deduct a mounts had for repairs and maintenance of tamb buildings (except your dwelling). Farm buildings (except your dwelling), farm mechinery and equipment, and the cost of ordinary tools of short life or small cost, such as showeds, rakes, etc. Amounts paid for replacements of, or additions, to farm machinery, than buildings or other farm equipment of a permanent nature are not deductible include in this feduction the total amount of repairs from 483E.

Rent of Farm, Pert of Farm, or Pasture.—
You may deduct ent paid in cash. A tenant
farmer paying rent to his landford in the
form of crops Issaed on the farm under a
crop share agreement may not deduct as
rent they value of the crop, but may deduct
amounts paid in rasing the crop.

Fettilizes, Line, etc.—May be either captialized or deducted as an expense.

Taxes.—You may deduct State and local taxes. Do not deduct Feteral income taxes estate inheritance, legacy, succession, and get taxes, not sees a sessessed for any important or betterment. Do not deduct taxes on your dwelling or household property and other taxes on the seed of arming.

Conservation Expenses.—You may de duct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made) for soil or water conservation and the prevention of erosion if the expenditures are in respect of land you use.

Agricultural Progrem Payments.

Other than tributions made on your behalf).

600

Line 478.—The amount contributed to a person or ports sharing plan for the taxable year shall constitute the deduction being claimed on this line attach form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your be half four not voluntary contributions, you made as an employee on Form 1040, line 44. Instead of on line 47a and attach Form 2950SE If commodities are pledged as security for a loan from the Commodity Cefet to Corporation, income is not considered receved until the commodities are delivered for forested to the Corporation, unless an electron is made to incude the loan in termination when received. If you made this election or delivered or forested the amount representation or delivered or forested the pledged commodity, enter the amount restorm, attach to your return a statement showing details of the loan You must confirme to report similar loans as income until you receive permission from the Commissioner.

Line 47b.—Employee benefit programs— Enter the amount of your contributions to employee benefit programs that are not an incidentel part of a pension or profit sharing plan included on line 47b. Con that are to be reported on this line includes insurance, health and welfare programs.

d.—You may deduct amounts in Tabor. Do not deduct the rown labor or that of your st only that part of the board chased for hired labor. The Other Deductions

Labor Hired.—
paid for farm I.
value of your or
femily Deduct o Expenses

Per con

fon J

farm income (money and qualified

Also include in famunit retain allocations operatives in money an

Generally, you should report all farm income in Schedule F. However, if you received crop shares based upon farm production or it you received crop shares based on the renting of all or part of your crop hand on a crop share basis, but you did not materially participate in the operation of the farm, report such income on

and

Anything of value received instead of cash, such as goveries in exchange for produce, must be treated as income to the produce must be treated as income to the produce consumed by the farmer and his bank need not be reported as income. We have been the reported as income. We have been the claimed and produce consumed to the reported as income. Fine course in the claimed as deductions. Receivers should be included "it saw it seems that the saw it is a see them. A, above).

Іпсоше

An election may be made to report crop insurance processes in income in the tax—able year following the taxable year of destruction or damage if the taxable year of destruction or damage if the taxable establishes that it is his practice to report in come from such crops in a following tax able year. For further information, contact any Internal Revenue Service office, or refer to Publication 225, Farmer's Tax Guide.

16

walso of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons regaged in household work except to the extent their services are used in boarding and otherwise caring for farm alborers.

Losses of property included in your in vertory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crob by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals your cash end of the value of animals your sased and lost by death, the cost less depreciation all lowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses. Planting and Developing Citrus and Almond Govest—Charge to capital account expenses attributable to the planting, cut it is the count average of the count of the

Depreciation—You may deduct an all loware for the depreciation of buildings. Invariant of buildings. Invariant of buildings. Invariant of buildings. Invariant of buildings assets may be grouned together as one tiem for reporting buildings in the depreciation of septembers of land born of claim depreciation on the sector of any other property included in your invariant you want of the may claim depreciation on lessoles of not included in your invariant you westook puringed in your investor of introduction or lessoles of the sector of included in your investor of introduction your investor of introduction your insection.

New Depreciation Ruda.—New Depre control rules are no effect for 1937. Per sons using Rese more 5.15 GG-13. or 71-25 should Rese Form 4832 (Revised) 71-25 should reserve from 4832 (Revised) Depreciation, for details from 4832 (Re-vised) should be used for making the elec-tion and determining your depreciation debuction under the new rules.

It you use deprecation rules other than the rules provided for or form 4832 (Revised), you may complete form 4562. Deprecation See instructions on back of Form 4562 for more detailed information regarding methods of computing deprecation than the new deprecation rules mentioned in the preceding paragraph

Loss Deduction.—Enter ure on Form 1040, line Operating Loss Net

I Information Available.—You Publication 225, Farmer's Tex from your county agricultural Internal Revenue Service office Additional Is may obtain Pu Guide, free fro agent or an inte

17 Page

SCHEDULE (Form 1040) Particul 1040

preciable assets in accordance with the categories shown below, or (2) continue to fist you assets in the safire figures as in property years. If you need more space, use form 4562.	Form 4562		000000	Matheway of		
a Group and purdeline class or description of property	b Date acquired	c Cost or other basis	allowed or allowable	computing	t Life or	g Depreciation for this year
55 Total additional link year depreciation (do not include in terns below) 54 Depreciation from 1832 55 Other depreciation		n tems below)			1	
Buildings Furniture and fixtures Transportation equipment Machinery and other equipment				:		
Other (specify)						
			Enter here and in Part II	Part II line 50	A	.
SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)	ther Than Ad	Iditional First	Year Depreciation)	-		
a. Under Rey Proct \$2.21 and \$5.2.1 b. Depreciation from them also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from also a from a fr	Decirculty balance		years digits product			
W Farm Income		or dark outpotes report	d such salts on Form 47317 and omit them from	7 and omit them from		On hand at beginning of year column)
Description On hand at beginning of year (Kind of Description of their products)	yra: Purchase		Raised Consumed or during year year	Sold during year	- 1	On hand at end of year
			,	₩		1
Totals (enter here and in fightrantine)	16931	\$ Undergoine GN		₩ 5	\$ toternation 59)	Enter on tran 5-43
PARV Summary of Income and Deductions 58 Inventory of Investock, crops, and products at end of year	and Deductions	-Accrual	Method		-	169
59 Sales of livestock, crops, and products during year S0 Agricultural program payments (1) Cash						
(2) Materials and Commodity Credit loans under election (or forfeited)		Services				
Federal gasoline tax credit						
Other farm income (specify)					:	
Add lines 59 through 64						₩
67 Inventory of livestock, crops, and products at beginning of year	ducts at beginning	ig of year		₩.		
Cost of investors and produces parchased doing from the 66) Gross profits "(subtract the sum of lines 67 and 68 from line 66) Total deductions from tine 51, Pert II, page 1	res 67 and 68 fro page 1	om line 66) .				₩ ₩
Net farm profit (or loss) (subtract line 70 from line 69). Enter here and on line 38, Jorni 1040 ALSO enter on Schedule	e 70 from line 6!	9) Enter here an	nd on line 38, Lorni 10	040 ALSO enter	on Schedule	

s shown on Form 1040 name and address of farm(s) and muriber o	 ■ Attach to Form 1040 ■ It rental income, see instruction C before using this schedule. 	Attach to Form 1040 It rental income, see instruction C before using this schedule.	
		,	Social security number
	facres in each fairti	= 1G	Il you lited Form 943, enter em- ployer identification number here
FIT Farm Income—Cash Rec Do not include sales of live daily purposes; report such Sales of Purchased Livestock and	PAT Farm Income—Cash Receipts and Disbursements Method On not include sales of livestock held for druft, breeding, sport, or daily proposes; report each sales of form 4.9? Sales of Purchased Livestock and Other Items Purchased for Resale		Accrual Method Taxpayers Accrual Method Taxpayers Do not unclude personal or unique expension attributible
a Description b A	b Amount received c Cortor other bases	pairs, etc., on your dwelling.	וכן צענון אז נאאפא, ווואטיאווני,
1 Livestock	₩	Hems	Amount
		 29 Labor hired 30 Repairs, maintenance 	•
2 Other items		31 interest	
3 Totals	\$. 32 Rent of farm pasture . 33 Feed purchased	
4 Profit (or loss), subtract line 3, column c from line 3, column b	umn c from line 1	34 Seed, plants purchased	
Sales of Market Livestock and Pro	Sales of Market Livestock and Produce Raised and Held Primarily for	36 Machine hire	
Kind	Quantity Amount	37 Supplies purchased 38 Breeding fees	
5 Cattle			
6 Calves	-		
7 Sheep		41 Storage, warehousing	
9 Poultry		42 laxes	
10 Dairy products		44 Utilities	
11 Eggs 12 Wool		45 Freight, trucking	
			aring ans)
14 Tobacco 15 Vegetables		(b) Employee benefit pro	pro
16 Grain		48 Other (specify)	Te in
17 Fruits and nuts 18 Other (specify)			
:			
OTHER FARM INCOME			
19 Machine work			
21 Per unit retains			-
22 Agricultural program payments			
(1) Cash			
23 Commodity Credit loans under election (or forfeited)	on (or forferted)		-
	•		
25 State gasoline tax refund	- :		
		49 Add lines 29 through 48 P	A
27 Add lines 5 through 26	★ .	50 Depreciation (from hite 56, Part III)	56,
28 Gross profit (add lines 4 and 27)	⇔	51 Tutal deductions Add 49 and 50	Add lines
Net farm profit (or loss) (subfract	52 Net farm profit (or loss) (subtract line 51 from line 28). Enter tiere and on line 38, Form 1040. ALSO enter on canadian CE. Dear 11 from As.	Inne 38, Form 1040 ALSO en	ا ان ان

Department of the Treasury (Incc Internal Revenue Service (Incc Name(s) as shown on Form 1040 ···· 4835

Farm Rental Income and Expenses (Crop Shares Received by Nonparticipating Landowner (or Sub-lassor))

2		ľ
care to la company of manager of manager of manager of the care of		
5	1040	
	Form	
	ach to	
•	▼ Aft	
	t tax)	
	te not subject to self-employment tax) > Attach to Form 1040.	
5	o self-employ	
2	to self	
	bject	
	not Su	
7	9	ı

H you ployer Purpose.—This form is designed to report farm rentel income based on crops or livestock produced by the tenent, where the landowner (or sub-lessor) does not materially participate in the operation or management entities ever mortified and more and investor the crops. In livestock the scenario crops of more and the crops of the accounting method in or the equiverence of the accounting method employed to report income and expenses. Reg. 1.61.4(s) and (t). Location of farm(s) and number of acres in each farm. Business name and address

is based on a flat charge. Report directly on Schedule E. Form 104D. filed Form 943, enter em-Identification number here

(2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E, Form 104b, you need not provide the farm expenses attributable to this farm rental income, instead, you may report the total farm martal expenses in Part II of this form.

(3) Tenents must not use this form to report farm income and

Part 1 Gross Farm R	Gross Farm Rental Income-Based on Production	sed on Production	Part II	Deductions—Farm Rental Property
	Include amount converted to cash or the equivalent)	or the equivalent)		(Exclude personal and living expenses)
Kind	Oventity	Amount	Items	Amount
1 Cattle		•	23 Labor hired	•
2 Calves	D D D D D D D D D D D D D D D D D D D	* * * * * * * * * * * * * * * * * * *	24 Repeira, maintenence	
			25 Interest	
4 Swine			26 Rent of farm, pasture	
S Poultry			27 Feed purchased	
6 Dairy products	1		28 Seed, plants purchased	
7 Eggs			29 Fartilizers, lime	
Wool		****	30 Mechine hire	
9 Cotton			31 Supplies purchased	
10 Tobacco		-	32 Breeding feet	
11 Vagetables			33 Veterinary, medicine	
12 Grein			34 Gesoline, fuel, oil	
13 Fruits and nuts			35 Storage, warehousing	
14 Other (specify):			36 Taxes	
			37 Insurance	
			38 Utlities	
OTHER FARM RENTAL INCOME	ITAL INCOME		39 Freight, trucking	
15 Patronage dividends			40 Conservation expenses	
16 Parunit rateins			41 Other (apacify)	
17 Agricultural program payments:	anta:		医医检验检验 医电子电流 医电子电影 医电子电影 医电影 医医生物 医医生物 医医生物 医医生物 医二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	
(1) Cash				
(2) Metarials and sarvices	· · · · · · · · · · · · · · · · · · ·			
18 Commodity Credit loans under slection (or forfeited)	der slection (or forfelted)			
19 Federal gasoline tax credit				
20 State gasoline tax refund .				
21 Other (apacify):				
22 Oross farm rents (add lines 1 through 21). Enter here and in Schedule E (Form 1040), Part II, Col-	es 1 through 21). Enter orm 1040), Part II, Col-		42 Expensee (edd lines 23 through 41). Enter hers end in Schedule E (Form 1040),	
umn (b); elso write "Form 4835" on the same line	4835" on the same line	_	Part II, Column (e) on the	_

To determine your gross farm income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or Part III Gross Income from Farming—Other than Schedule F (Form 1040)
WHEN TO USE: Compiste this part only il your gross tarm income is at least two-thinds of your income from all sources.

ď	Source(s)						(your share)
1 Partnamhlp(e)							
2 Estate(s) and frust(s) (enter only the pro rate share of your distributable net taxable income that is from farming)	your distribu	rtable net te	xable Inco	me that is	from far	. (guju	
3 Gross farm rents from line 22 above				:			
Fotel (add lines 1, 2 and 3)							•

ALLS. GOVERNMENT PRUPING OPPICE, HPT-O-441-603 (36-166366)

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))
(to not include property you and your family coupty as a dwelling. Its funishings, and other latens used for personal purposes.)
(to not include property you and your family coupty as a dwelling. Its funishings, and other latens used for personal purposes.)

Where For new depreciation rules, see Form 4823 (Revised). Form 4823 (Revised) also aroplans the effect the new rules have no guiding likes under Rev. Procs. 62–21 and 65–13. Tapapoyers using these liver. When no entry in column b, entar amounts in column c for assets held at end of year in column d. You way (1) group depreciable assets in eccordence with the categories almown below, or (2) continue to list your assets in the same manner as in prior year.

Enter total of column (g) in Schedule E (Form 1949), Part II, Column (d). (Note: Enter on same line used for line 22.) (g) Depreciation for this year (f) Life or . computing depreciation (d) Dapreciation allowed or efformable in prior years includa in items below) ---(c) Coet or other basis ğ Total additional first-year depreciation (do (b) Date Depreciation from Form 4832 (a) Group and guideline class or description of property Mechinery and other equipment Trensportation equipment Furniture and fixtures . Other dapreciation: Other (specify): Buildings 4 Totals

B Principal business activity . Name	Schedule H-INCOME FROM RENTS	1 (See General Instruction 0) Schooling H.—INCOME PROM RENTS	Popular in Control of
	Ajradosd	c Depreciation of Repairs e (stach ceptain natach Schedule in stackolde)	Other expenses lattach schedulet
B Pinepal product or sevice Number and street Can instructions Can instructions	E Bountss Cade No 15re pale 6 of instructions)		
F County in which licertal 13, column line Orty or fown. State, and ZIP code G Date burners commenced	connenced 1 Totals 2 Not income (105s) (Column b less sum of columns c. d and e) Enter new and on page 1 line 7	er here and on page 1 line 7	
5 IMPORTANT—All applicable lines and schedules must be filled in If the lines on the schedules are not sufficient, see Instruction Q			
1a Gross recepts or sales \$ Balance ▶ 1c 2 Less Cost of goods sold (line 34. Schedule A) and/or operations (attach schedule) 2	a Year cereals outstanding a condition of Sales on account of Drover	added to reserve I Amount charged o Recoveries against reserve	g. Reserve for had debts at end of year
Gross profit Ordens from other partnerships syndicates, etc. (attach statement)	1966.		
Nonqualifying dividends (attach list—see Instruction 5)	. 1968 1969		
interest Rents (Schedule H)	. 07.61		
8 Royaltres (attach schedule) 9 Net farm profit (loss) (attach Schedule F (form 1040)) 9	Schedule J—OEPRECIATION (See Instruction 20)	6	
10 Net ordinary gain (loss) (line 9, Form 4797) 10 Other income (attach schedule)	More and the dispersabilities with the contraction of the contraction	expans the effecting risk than 1850 of population visy under the right of of safety fold of could figure and controlled legars. Once, shown below of the same man	riors occident
ough 11)	a Group and guideline (1855 b. Date c. Dost or or description of property acquired other basis	d Grore-ration e Method of † Lite or g Deg allowed or allowable compusing rate i in prior year	g. Depreciation for this year
Salanes and wages (other than to partners)	1 Total additional first year depreciation (do not include in items below). (Enter here and allocate to each	inter here and allocate to each	
Payments to partners—Salaries and interest	partner in line 4 of Schedule K)		
15 Rent 16 Interest (attach schedule)	2 Depredation from 4032 3 Other depredation		
Taxes (attach schedule)	Suildings		
18 Bad debts (Schedule I if reserve method is used) 19 Repairs	Furniture and fixtures Transportation equipment		
Deprecation (Schedule J)	Machinery and other equipment		
21 Amortization (attach schedule)	Other (specify)		
22 Depletion (attach schedule) 239 Retrement plans etc (other than confubutions made on pariners' behalf—see Instruction (23a) 23a	4 Totals		
_	5 Less amount of depreciation claimed in Schedules A and H		
24 Other deductions (attach schedule) 25 TOTAL deductions (lines 13 through 24) 25 TOTAL deductions (lines 13 through 24)	oke 1, the 29 (Other than Additional Firs		
4	Other (specify) Declining balance your of the profess Procs	units of Other (specify)	Total
26 Ordinary income (loss) (line 12 less line 25) (see General Instruction G) 26 Schedule A—COST OF GOODS SOLD (See Instruction 2)	62-21anf55-13 2 Dept Irom form 1832		
27 Inventory at beginning of year (il different from last year's closing inventory, atfach explanation) 27	Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.		2 Percentage of
28a Purchases \$ 28b Less cost of items withdrawn for personal use \$ Balance ▶ 28c	1 Give name, address, and social security number of each partner (Designate numesident aliens it any.) If return of partner is taken a contract change of the contract change of the contract change of the contract change of the contract change of the contract change of the contract change of the contract change of the contract change of the change of	ens it any) If return of partner is	it Time despted
29 Cost of labor 20 Material and supplies 30	Darther &		
nedule)			
Total of lines 27 through 31			
33 Less Inventory at end of year 34 Cost of goods sold. Enter here and on line 2, above	Partner B	-	
Method of inventory valuation P Under gentler of person, 1 deter Mar I have examined this setum including a companying schedules and statements, and to the best of my tronsledge and belief it is not complete it prepared by a peasin other than seasons, in declaration is based on all information of writch in the years of other than seasons.	de ind beint it		
Simature of nartiest or member	Date		
	Farner D		
Signature of preparer other than partner or member	Date		_

Oddinary uncome (bas) (the Cb. page 1). Additional first year dept (line 1, Sch. 1). Payments to partner—salaries and interest (line 14, page 1). Qualifying dividends (attach list). Change of capital assets (line 3, Sch. 0). Net long term pain (loss) from sale or exchange of capital assets (line 7, Schedule 0).						Beginning of tarable year	End of fazable were	la vest
nary income (loss) (time 26, page 1). thonal list year depr (time 1, Sch. 1) ments to partners—salares and interest 14, page 1). short-term gain (loss) from sale or ex- nge of capital sassets (time 3, Sch. D). mage of capital sassets (time 3, Sch. D). mage of capital sassets (time 7, Schedde D)*	Farner A Farner B	Partner C	Partner 0	Total	ASSETS	(A) Amount (B) Total	(C) Amount	(D) Total
trional IIIs year epp. twire 1, scill 7					1 Cash			
ements to partners—salanes and interest in the goal 1. Infying dividends (attach list) short-term gain (toss) from sale of expenses of copies (toss) from sale of expenses of copies (toss) from sale of expenses (toss) from sale of expenses (town sale of expenses (town sale of expenses) (town s					2 Trade notes and accounts receivable	,	:	
iniping, dividends, (attach list) short-term gain (toss) from sale or ex- space of capital assets (time 3, Sch. D). long term gain (toss) from sale or ex- tong applial assets (time 7, Schedule D)*					(a) Less allowance for bad debts			
short-term gain (toss) from sale or ex- ige of capital assets (fine 3, Sch. D) long term gain (toss) from sale or ex- ge of capital assets (fine 7, Schedufe D)*				*	3 Inventories	*	<u>i</u>	
ge ot capital assets (line 3, Scn. U) tong term gain (loss) from sale or ex ge of capital assets (line 7, Schedule D)*					(b) State, subdivisions thereof, etc.			
long term gain (loss) from sale of ex- ge of capital assets (line 7, Schedule D)*		:			5 Other current assets (attach schedule)		<u>:</u>	
								:
ain (loss) from sale or exchange of 0100.						1		
erty under section 1231 (line 4. Form 4797)	-				6 Buildings and other tixed depreciation			
Net gain (loss) from involuntary conversions					9 Depletable assets			
section 1231 (line 2, Form 4797)								
Net earnings from self-employment (line 9,					10 Land (net of any amortization)			
Schedule N)				:	11 Intangible assets (amortizable only)			
Contributions (attach list)					(a) Less accumulated amortization			
Expense account anowance			*****	:	12 Other assets (attach schedule)			
Poteign taxes (affact schedule) Taxes paid by regulated investment com					13 Total assets	The second secon		
panies on undistributed capital gains (attach schedule)					LIABILITIES AND CAPITAL			
neign fragmenton of entreprises us also					14 Accounts payable		:	:
on behalf of partners (attach schedule)					15 Mortgages, notes, and bonds payable in less than I year.	1 1 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	:	-
Other (specify)				:	12 Medianes ontes and honde payable of trace of more			
				:	18 Other liabilities (attach schedule)		:	
					19 Partners' capital accounts			
			1		apital		<u>. </u>	
		:	-	:	Schedule M-RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)	TAL ACCOUNTS (See Instruction	for Schedule M)	
			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		0			
					Paymer a Capital decount at b Capital confributed (1055) from line 26 beginning of year during year page 1	26 in column c plus non in column c, plus faxable income unallowable deductions	n c. plus 1 Withdiawais and distributions	at end of year
	:			*				
						•	:	-
18 Specially allocated items (attach schedule)							:	
a Long-term capital gain (loss)*					0			
b Short-term capital gain (loss)					Totals			_
e Ordinary gain (loss)					Schedule N-COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT	(See	Instruction for Schedule	Z
d Other					1 Ordinary income (line 26, page 1)			
a Excess investment interest					Add	14, page 1)		
(1) Investment interest expense					3 Net ordinary loss (line 10, page 1)			
(Z) Investment income								
Accelerated depreciation on real property.					Less			
(1) Low-income rental housing (sec. 167(k))					Interest (see instruction for schedule N)			
(2) Other real property					Met rentals from real estate (see instruction to schedure in)	in the M		
rated depreciation on personal property			-		9 Net earnings from self employment. Enter in line 11, Schedule K	ie K		
subject to a net lease					H Did the partnership, at any time during the taxable year, have ye	Yes No		Yes
Amortization of certified pollution control					securities, or other financial account in a foreign country?	L is any member of the part	Is any member of the partnership a trust for the benefit of any	
(activities			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		If "Yes," altach form 4683 (For definitions, see Form 4683.)	person related by blood or	r marriage to any other mem	ber?
Marion of James Coming Stock					maing quantities, costs or valuations between the opening		tracts or subcontracts subject to the Renegotiation Act of 1951?	119517
Reserves for losses on bad debts of financial institutions					and closing inventories?	It "Yes," see General Ins.	ruction P	
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				N Did vou claim a deductio	Did you claim a deduction for expenses connected with	5
					J. Were you liable for filing Forms 1096 and 1099 or 1087 for		(1) Employee or family vacations not reported on form W-2?	W-27
(1) Long-term (total of lines 8 and 18a)					19/12 If "Yes," where filed? ▼	(2) Entertainment facility	Entertainment facility (host resort ranch etc.)?	
						(3) Employees' families	Employees' families at conventions or meetings?	
(Z) Short-term (total of lines / and 18b)					K is any member of the partnership related by blood or mar-	control (4)	(d) Lives accommodations (exemt employee on historics)	- Lancell

Department of the ireasury

partnership

in the

or more capital.

Internal Revenue Service

Instructions for Form 106 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partnership means a member of a partnership.

(References are to the Internal Revenue Code)

General Instructions

A. Who must file.—Every partnership to see general instruction Kill for exceptions) engaged in trade or business, or having anome from sources within the lunted States shall file form 1050, whether outside of the United States, and without or the form to state the see or state of the United States, and without allows. It the term to filed for a syndicate, but on the form to filed for a syndicate, or the regiment of small group, a copy of the greatment of small group.

Only one return is required to be filed for each pertnership. Each copy of the partnership return that is furnished to an individual partner should be cleerly identified as "duplicate copy."

B. Thre end place for filing.—A resident partnership must life form 1065 on yold before the 1st day of the 4th month following the close of the translet year. A life following the close of the translet year. A life following the close of the translet partnership in which all the partnership in which all the partnership in which all the partnership in th

Use this address if the perthemble's princt.

pet place of business or
principal office or egalcy
is lecated in

Returns filed before July 1, 1972

Internal Revenue Service Centar 4800 Buford Highway Chemblee, Georgie 30005 Internal Ravenue Sernice Center 1860 Roosevelt Bouleverd Philedalphie, Pe 19155 Internal Revenue Service Center Cincinnati, Obto 45298 Alabama, Florida, Georgia, Massissippi, North Carolina, South Carolina, a Tennessae ž Oalaware, District of Columbia, Maryland, Jersey, Pennsylvania, Virginia

Internal Resente Sentee Center International Highest 78740 Authr, Tessa 78740 Internal Resente Santee Centar 1200 South Street 1200 South Street 1200 South Street 1200 South Internal Revanue Service Center 2306 E Bannister Road Kanas City, Missouri 64170 Arkentee, Coforado, Hense, Louissens, New Mexico, Oktahoma, Texas Wyoming Afaska, Arizona, Galifornia Hawaii, Idabo, Monisna, Naveda, Oregon, Ulah, Washington Illinois fows. Nebrasks, North Cakola South Dakola Missouri, Minnisofa Wisconsin Indiana, Kentucky. Michigan, Ohio, Wast Virginia

Returns filed aft	Returns filed after June 30, 1972	
New York City and countes of Nassau Rockland, Sulfolk, and Wastchaster	Internal Revenue Service Center 1040 Waverly Avenue Hollsville, New York, 11799	
New York (all other coun- ties), Connecticut, Meine, Messachusetts, New Hamp shire, Rhoda Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mess 01812	
Alabama, Florida, Georgia. Mississippi, South Carolina	Internal Revenue Service Canter 4800 Buford Highway Chamblee, Gaorgia 30006	
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298	
Athensas, Kensas Louisiene, New Merico, Oklahoma. Tesas	Internal Revenue Sarvica Center 3651 S International Highway Austin, Teass 78740	
Alaska, Arizona, Colorado, Idaho, Minnsasta, Montana, Nabraska, Newda, North Oskola, Oregon, South Oskola, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 So Street Ogden, Utah 84405	

Internal Resenue Sarvice Centar SOAS East Butter Avenue Franco, California, 93/30 Internal Resenue Service Center 31/31 Opmocrat Road Memphis, Tann, 38/10 Intainal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 Internal Revenua Service Cantor 2306 East Bannister Road Kansas City, Missouri 64170 New Jersey returns filed after September 30. 1972, should be mailed to 1040 Waverly Avenue, Hottsville, N.Y. 11799, Kantucky, North , Tennassen, West Virginia Delaware, District of Columbia Maryland, Pannsylvanie, New Jassey Historia, Iowa. California, Haweil

A partnership without a principal office on agency or principal place of business in the United States must life the return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvana 1915S.

C. Period to be covered by return.— The return shall be field for the calendar year 1971 or other taxable year beginning in 1971. A partnership's taxable year shall be determined as though the partnership were a taxabyed. The C

D. Change in, or adoption of, accounting period.—A change by any partnership period.—A change by any partnership or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year, to an other must meet the provisions of sections. Total on the stable year to an other must meet the provisions of sec other must meet the provisions of sec it tons 706(b) and 44.2. A principal partner is one who has an interest of 5 percent

Internal Revenue Service Conter 310 Lowell Street Andover, Mess 01812

Connacticut, Maine Manachusetta New Namoshire, New York, Rhoda Island, Vermont

Revenue Service

ū	
ċ	5
7	_
c	٠.
2	
1	
۰	•
Any Dersonis	
u	ŕ
÷	
Ç	
C	2
y	١
ř	:
×	
۰	•
>	•
c	:
۹	
	_
	٦
•	4
٠	• •
'n	
۲	7
,	7
۲	•
٠	
;	
•	4
	9
•	9
	hairee is a print

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2). E. Signature,—The return must be signed by one partner. If a receiver, trustee in bankruptcy, or assignee is in control of the property or business of the organization, he must sign the return.

Any person(s), firm, or corporation who prepares a partnership cutum for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the partnership, such as a clerk, secretary or bookkeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation pre-

F. Penalties.—Severe penalties are provided by law for wilful lailure to make and file a return on time and for wilful attempt to evade or defeat payment of any tax due.

G. Accounting methods.—Ordinary income shall be computed by the accounting method regularly used in maintaining
ing prafries first 5 bods and records. In
all parties first 5 bods and records. In
all passes the method adopted should
bintess the method adopted should
bintess the law specificatily permits, a
accounting used to report income in prior
years (for income as a wide or for any
material for in the method of
seconting used to report income in prior
years (for income as a wide or for any
material or form. 3115, Application for
Charge in Accounting Method.

Rounding off to whole-dollar amounts. —The money thems on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating, any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

H, Items exempt from tax.—Items exempt from tax are listed in sections 101 through 122. For example:

(1) Interest on governmental obliga-tions.—The interest on obligations of a State or a possession of the United States, or any of their political subdivi-sions or of the District of Commibal is scribed in section 103.

(2) Proceeds of instraince policies—
In general, the proceeds of its insurance policies paid to the partnership by resson of the death of a partner are exempt. If any part of the proceeds is held by the insurer under an agreement to pay mercest, the interest Savable.

(3) Income from improvements by lesse—income, other than next, derived by a lessor of real property upon the termination of a lesse, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is excludable unless it represents a liquidation in kind of lesses.

I Information returns.—Every part: nesting making payments in the Course of its trade or business during the coatendary year of interest (other than under the \$10 rule), rents, commissions, or other inved or determinable more shall the Form 1099.

partnership makes payments of aggregating \$10 or more on bank If the interest a

losses provided by section 172 shall not be allowed to a partnership. In computing shall not computing this own net operating loss or his own retable income for any taxable year for (the purposes of the computation required in by section 127, however, a partner shall take into account his share of the income and losses of the partnership, subject to yet the limitation of section 704(d). The net operating loss deduction shall not be 19 allowed in computing the net earnings of from self-employment.

Form 1096 must be used to summarize and transmit Forms 1099 to an Internal Revenue Service Center. For more information about filing information returns and exceptions, see the instructions for Form 1096 to 1000 to

deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Form 1099.

O. Specially ellocated items.—Distributive shares of refins of income, gain, joss, deduction, or credit are to be allocated among the partners under the partner income or loss generally. However, where the partner nership agreement for sharing income or loss generally. However, where the partners agree specified items may be allocated among them in a different ratio than that for sharing income or loss generally, had such allocated may the provisions of section 704. For instance, if the net princome exclusive of specially allocated items is divided evenly among three partners but some special items are allocated and 20 percent to an 30 percent to another. He special items are allocated and 20 percent to the third partner, the aspectal tems should be reported in line to in humbered ines in page 4. K. Elections.—(1) An unincorporated of organization qualifying under section if 56.(6) as an investing partnership or as participating in the joint production, ex. 5 section, or use of property under an operatorio, or use of property under an operatorio, or use of property under an operatorio in treatment as a partnership under section 1.75 of the Regulations. The unincorporated organization may make the electron in a steament attached to Form 1065 for the first year for which an electron to be excluded is desired. For more podetailed information, see section 1.75 of a first Regulations. J. Balence sheets.—The balance sheets of the partnership must be completed. These balance sheets, Schedule L. should agree with the books of account Otherwase, any differences should be ear. planned in an attached statement. Part innerships reporting to the interstate Commerce Commission or to any national. State, municipal, or other public officer, may submit, instead of Schedule L, copies of their balance sheets prescribed by the Commission or State or municipal author these, as of the beginning and end of their that the same of the page of the paginning and end of the that balance sheets prescribed by the

P Information regarding renegotiable contracts. If it during the stable year the partnership had contracts or subcontracts subject to the Renegotiators Act, it shall, in answer to question M, page 4, state the large of the acturated yet determinable, the Des estimate of the aggregate gross dollar amount boiled during the current lavable year under all contracts and sub

Q. Attachments.—You may use at: technical state of your creturn if the Intex on the form schedules are unsufficient for your needs. The at rechnents must contain all required in formation, follow the format of the official schedules, and must be attached to the rectum in the same sequence as the schedules appear on the official forms I an attachment is used in place of a technical schedule having a simmary line on page 1 of the form, the total need not be en-L. Section 702(e) lears.—Each part, an executor 702(e) lears.—Each part, an executout separately his distributive share to exertial specific terms and losses from sales and exchanges of Lapida sets held for not more than six months; (2) gains and losses from asiles and extranges of capital assets held for not more than six months; (3) gains and losses than asiles and extranges of capital assets held for more than six months; (3) gains and losses of the exercise contributions; (3) qualifying dividends; (6) taxes discrebed in section 1231; (4) charitable bother items of income, apid, loss, deduction, or credit, to the extent provided by the Megulatons (see instructions for Scheed by through which is above.) (2) Information about electrons affecting the basis of partnership properly, the basis of partnership and the distribution of property and other electrons, may be found under the applicable sections of chapter 1, sucheapfer K of the Code and the Regulations.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on its other pages.

1. Gross receipts.—Enter gross recepts or sales from all business operations except those required to be reported in lines 4 through 10.

AS, the installment action at 15. The mistalment method is used.

415. The installment method is used. attach a schedule showing separately for the current year and the time specaring years the following: (a) gross sportist; (b) percentage of gross portist; (d) percentage of gross profits to gross safes; (e) amount collected; and (f) gross profit on amount collected.

M. Distribution of unrealized receiv to abbee and inventory items.—If a partner preceive a distribution of unrealized receives a distribution of unrealized received as distribution of unrealized received in the contract of

Farmer's income schedule —For farm income, attach Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—
If the production, manufacture, purchase, or sale of merchandise is an incomeproducing factor in the trade or business,

inventiones of merchandise on hand strough be taken at the beginning and end (1) the taxoble year and may be valued at (1) the taxoble year and may be valued at lower, or (2) any other method approved by the Commassioner. The method of valuing invention, addopted for the first year is correctling, and a change can be mad to the first the Commissioner. Secured first the Commissioner, about the first the Commissioner, ascured change to the first the Commissioner, about the first the Commissioner, ascured change and the the Demissioner, and the first the Demissioner of the dazable days after the Deginning of the Lazable change.

If the partnership wants to adopt the LIFO inventory method provided in section 472. It must file application to do so on Form 970.

terms withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income-determining leading).

If the amount entered on line 2 includes an amount entered on line 2 includes an amount epiticable to cost of operations, affact a schedule showing (a) sparies and wages and (b) other costs in detail.

4. Dedinary income (loss) from other partersfills, syndicates, etc.—Where one partership (partnership A) is a partner in another partnership (A) is a partner in another partnership (partner in software) (in the distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be immed to the amount of the adjusted basis of A's in treesh in partnership B so the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B include in A's return the distributive share of the ordinary income (loss) for the accounting period of partnership B include in A's return red distributive share of the ordinary income (loss) for the accounting period of partnership B ending which the return of A is filed.

Pertnership A will consider its distributive share of other items (see general
instruction L (1) through (7)) from partnership B as it such tems were realized
directly from the source from which
fealized by partnership B or incurred in
the same manner as incurred by partner
ship B. For example, partnership R's disthourve share of partnership R's dotines 2 and 5 of Schedule D (Form 1063).
As another example, partnership B's specally another domining, partnership B's specship another domining, partnership B's specship another domining partnership B's specship another domining spin or (1955s). Attach a copy of partnership B's return to partnership A's original return.

S. Nonqualitying dividends.—Nonqualifying dividends are taxable dividends
which are included in outdinary income
and for which the individual partner is
NOT entitled to an exclusion. Such divisources:

ons organized un t (section 941); (a) Corporations China Trade Act (se

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next prededing taxable year of the corporation, are—

under section 501 or organizations) or exempt from tax (Charitable, etc., Ξ

N. Net operating loss deduction.—The benefit of the deduction for net operating

931 pos-(farmers' 521 ŏ

to which section is sources within p the United Stat corporations to (income from sessions of t Ξ

(c) Mutoal saungs basis, cooperative banks, domestic building and hain associations domestic building and hain associations. Federal saungs and loan associations. Federal saungs and loan associations. Dividends from these originizations must be reported as inferest. (c) Regulated investment companies, except to the extern this second as a dividend of these buildings and dividend of these buildings.

(f) Foreign corporations, including your share from a controlled foreign corporation. (e) Certain real estate investment trusts under sections 856 to 858.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for line 6. Schedule K.

6. Interest.—Enter total interest from all sources except (a) interest exempt from tax-free coverant bonds.

(Isss) as Royeltus—Enter net income (Isss) as shown on the detailed schedule to be attached to the return.

9. Net favor porfit (Isss)—Enter the net profit (Ioss) from Schedule F (Form net profit (Ioss) from Schedule F (Form amounts reported in Schedule K (Form amounts reported in Schedule K (Form amounts reported in Schedule K (Form

11. Other income —Enter any other taxeble income and explain its nature in a statemed stylenous explain its nature in a statemed stylendie, executing separate computation (see general institution to the reported in Schedule K. (see instructions for Schedule K.) for under taxable income from ammuties and instructions for Schedule K.)

Include taxable income from ammuties and instructions does not a statement of the stylenous articles and instructions for Schedule K.)

Deductions

Salaries and wages, —Enter all es and wages not included as a tion in line 29, except salaries to 13. Safaries salaries and v deduction in li partners.

14. Payments to partners—salaries and interest (guaranteed payments)—in computing ordinary income, a deduction may be taken for payments to a partner flor services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in line 5, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for personal use.

16. Interest.—Enter interest on business and eleterates. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction in which the partner acts in a capedity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are given in section 267.)

17. Taxes—Enter taxes paid on buss the business of motivated in carrying on a business of motivated in carrying on a business of motivated in carrying on a business of motivated in carrying on a federal motivated on carrying on a trade or business, or in the production of trade or business, or in the production of trade or business, or in the production of ment, consideration, or of positive and production of competitions of the production of competitions of the production of the production of the production of the production of the production of the production and production assessed of the payment of the property based carriers are estate. The federal income taxes a session of the payment of the production in carriers and gift taxes; or taxes reported in the carriers and gift taxes; or taxes reported in the carriers and gift taxes; or taxes reported in the carriers and gift taxes.

18. Bad debts.—Bad debts may be in deducted—(a) when they become wholly con or partially worthless, or (b) by reasons able addition to a reserve for bad debts, it is a partnership line; a resum may be select either menthod, and that method the must be followed for subsequent years or the order method. Application to the order method. Application to the order method. Application to the order method. Application to the order method of within 180 or within 180 days after the beginning of the for take the change. Within 180 days after the beginning of the formal standard or the change of the formal standard or the standard or the formal st

19. Repairs.—Enter the cost of inci. In detail repairs, etc., which do not add to whe wall we or appreciably prolong the life of the property repaired. Expenditures a for new buildings, machinery, or for performent improvements or betterments or which increase the value of the property are chargeable to capital accounts.

Include in this deduction the amount of repairs from Form 4832.

20. Depreciation.—A reasonable allowance for the exhaustron, wer and
test, and obsolescence of property used
that the tallen of business or of property
held by the taxopier for the production
of of mome shall be allowed as a deprece
to more shall be allowed as a deprece
to more shall be allowed as a deprece
to more shallow to the shallow of the sh total

Adjustments to basis of property:

(e) Additional firstyear deprecia-cial control of stayage electron of additional firstyear allowance under sec-tion 179, the basis of the property must be adjusted for the amount of the deduc-tion so claimed.

(b) Saivage value.—In computing the basson which depretation may be taken for personal property other than twe stock, you need not lake into account eslaying value that does not exceed 10 the percent of the cost or other basis of the property. If the salvage value exceeds 10 percent, only the excess need be taken finto account. These provisions apply to property acquired after Dictober 16, 1962. Changer a useful life of three years or more. (See section 167(f))

The various methods of depreciation nich may be used are:
(a) Straight line.—To compute the decition, add the cost of improvements to (a) Str duction, a

the cost (or other basis) of the property and deduct the total depreceation allowed or allowable in prior years. Divide the easily by the number of years of useful inferenaning to the asset. The quotient is the depreciation deduction.

(b) Decining balance.—A uniform rate is applied each year for the remaining cost or other basis of property determined at the beginning of such year with property acquired before January 1. property acquired before January 1. 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) Special rules for new assets.—The cort of other basis of a mew asset may also be depreciated under any of the following methods provided the asset is following have a more, and if any other eyests or more, and its original use commercial with the particuship.

(i) Declining balance —This method may be used with a rate not in excess of twice the applicable straight-line rate.

deduction for each year's digits.—The deduction for each year is computed by multiplying the cost or other basis of the isset by the number of years of useful life remaining (including the year for which the deduction is combuted) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a five year life, his sum would be 15 (5.44.34.24.1). For the first year, for fitteenths of the cost would be allowable, for the second year, four-lifteenths; etc.

(iii) Other methods.—A partnership may use any consistent method that dees not result in accumulated allowances at the end of any sea greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This immitation applies only during the first two-thirds of the useful life of the property.

(d) Additional first year depreciation—
A partnership may elect to write of part of the cost of its tangible depreciable personal property, which has a useful life of at least six years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value), but the deduction for each partner may not exceed \$42.000 (\$4,000 if marred and filing a joint return). For example, a partnership consisting of A and B, purchased an asset white cost \$10,000 is and partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written of its \$8,000 is 00 percent of \$10,000 immed to \$4,000 for each partner), lifthe asset had been purchased for \$30,000 and the profit and loss ratio had been partnership and the profit and loss ratio had been and loss ratio had been governed to \$3,000 and the profit and loss ratio had been 90 percent to A and 10

the pertinent facts should be filed with y return. Do not enter the deductions amortization of bond premium on this is but include it in line 24. of t for percent to B. the total that could be visite of windle 54.600 (20 percent of \$30,000, limited to \$4.600,000 \times 20 percent A (90 percent of \$30,000 \times 20 percent, limited to \$4.000) and \$600 for \$(10 percent of \$30,000 \times 20 percent)

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a five year period.

se furnished in n required by your District ich must be fi of election ra consult you For details which me the statements of electhese sections, con Director.

The total amount of additional first-by and depreciation must be shown in line 1 of Schedule J and allocated to each partner in line 4. Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph. In mart III of Schedule E (from 1940) of his individual income tax return.

a deduction is depletion, attach Depletion.—If 22. De claimed Form T.

> /ear first-ye 1065.

Do not deduct additional depreciation on page 1 of Form

23(a). Retitement plans, etc.—Enter deductible contributions made by the partnership for its common-taw employees under a qualified pension, profit sharing, amunity, or bond purisase plan, and compensation under any other deferred payment plan.

Attach Form 2950 in accodance with the instructions for Form 2950. If any plan includes partners as self-employed individuals for which contributions were made by the partnership on the partnership should see Form 29505E instructions.

23(b) Employee benefit programs— there the amount of the partnership is contributors to employee benefit pro-grams for common was reployees that are not an included part of returnent parts included on the 22.0. Contribu-tions to employee benefit programs that are to be reported on this fine include insurance, health and welfare programs. (e) New section 1250 property.—The double declining balance and sum of the pyears digits methods may not be used except for (1) new residential rental or property (from which at least 80 percent of the gross retail income a derived from rental or residential units). (2) other new real property acquired before July 25, 1959, and (3) new real property acquired after July 24, 1959, it construction, the second support of the property acquired after July 24, 1959, it construction, the second support of the second second support of the second support of the second support of the second second support of the second

24. Other deductions.—Enter any other authorized deductions to which no type space is provided elsewhere on page 1 of of the return, exclusive of intose terms of requiring sparate computation (see general mistration (1) through (7)) which one required to be reported in Schedule (No. 1) on the deduct losses incurred in etransactions which were neither connected with the trade or business nor interest and for profit. No deduction is allowable for the amount of any term or allowable for the amount of any term or allowable for the amount of any term or allowable for the annotation such exempt income, other than the allowable portion by such exempt income shall be allocated to that discuss directly attributable to allow such exempt income shall be allocated to that it and them carefully attributable to allow any class of travable income. Shall be allocated to that taxable income. Shall be allocated to that taxable income. Shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be allocated to the shall be shall be allocated to the shall be alloc (f) Used section 1250 property —Used a residental renals property adquired after a July 24, 1969, with a useful life of 20 years or more, may be depreciated under the 125 percent declining leading additional times as of used real property in acquired after July 24, 1969, where construction, acquired and property in acquired after July 24, 1969, where construction, acquired a property in a written contract were entered into 5 percent declining before July 25, 1969, depreciation is furnited to the 150 percent declining before July 24, 1969, depreciation is preciated only under the straight-line the straight-line than 160 may be deal property acquired after July 24, 1969, may be deal and the straight-line than 160 may be deal and the straight-line than 180 method (See section 167(1)). (g) Rehabilitation expenditures for low-noome rental housing—An electron may be made to deprecate proporty attribut of the property attribut low-income rental housing incurred after the property of the property of the claimed under the straight-line method defairs see section 107(k) New deprecation rules are in effect for 1971, Persons in rules are in effect to 1971, Persons in 125 should see 507 4832 (Revised) and Publication 554, Tax Information on Deprecation, for details. The mass of the resident should be used for making the effection and determing your making the effection and determing your rules.

A partnership receiving any exempt commone other than interest, or holding typerperty or engaging in any activity the income from which is exempt, shall submit as a part of its return an itemized it statement showing (a) the amount of its return and itemized the each stuch class of exempt income, and (b) the amount of expense items allocated to seems such class (the amount allocated by the apportnorment being shown separately).

Schedule D (Form 1065) and Form 4797—Sales or exchanges of property.—Every sale or exchange of property, even though no gan or loss is indicated, must be reported in detail. 21. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and expenditures (estion 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (section 616), and development (section 616), a statement

The computation of gains and losses from a sless or exchanges of (1) capital areas should be made on Schedule D (1) capital assets should be made on Schedule D (2) capital assets including the gains from disposition of sections 1251 and 1252 4797 properly should be made on form 4797 properly should be made on form and capital assets which are entered in senting and Choses which are entered in 1065 (see Schedule K and set shown in a 1065 (see Schedule K instructions for line 18.)

Losses by fire, storm, shipwreck, other casualty, or theft not compensated by insurance can no longer be deducted on page 1 of Form 106s. They must be reported in line 1, Form 4797.

Schedule K—Partners' shares of income credits, adeutonos, att.—This schedule should show complete information for all the persons who were members of the partnership, syndicate, group, etc., during any portion the taxable per, during any portion the taxable per, during any portion the trabable per, during any portion the trabable per, this needs are liable for income tax, the members are implicitly as and and stares of the income of the partnership, whether distributed or not, and each is required to undure his share in section. A partner share of the morner of the partnership, whether distributed or not, and each is required to undure his share in section to section or not, and each is required to undure his share in section to section of the activities of the income of the partnership. The basic partner is necessary of the extent partner is necessary of the extent partnership of his share of the notion. But the partnership of his share of the noome.

each partner's dis-additional first-year Line 4 —Enter estributive share of a depreciation. Line 6—Enter the distributive share of dividends execused from domestic corporations, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Line 12.—Enter each partner's distrib-ture share of controlloring paid by the partnership within the partnership's tax-able year. (An temzed list of the partner-ship's charitable contributions must also be submitted.)

Line 13.—EXPENSE ACCOUNT AL.
LOWANCE.—Expense account allowance
means (a) amounts other than compenstation received as advances or rembursements, and (0) amounts paid by
contred by or on behalf of a partner, incurred by or on behalf of a partner, intured by or on behalf of a partner, intured by or on behalf of a partner, intype of redit card.

Rules

Depreclation

It does not include amounts paid for () the purchase of goods for resale or use in the business, and (ii) incidental expenses, such as the purchase of office supplies for the partnership, or local stransportation in commetton with an errand. The partnership should mantain records to substantiate travel and enter-tamment expenditures.

Complete this column for the 25 high-t paid partners, including limited part-rs. To determine the partners the inest pa

'n

formation is required for, all allowances mickings such expense account allowances and the patrier's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than \$10,000.

Line 14.—Enter each partner's dis-tributive share of taxes described in sec-tion 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

Line 15.—Enter each partnar's dis introduce share of laxes paid on undiscributed copital gains by the Regulated investment Company. The partnership as a shareholder of a regulated investment company will receive notice on Form of 2439 that the company paid tax on undistributed capital gains. Each partner should be instructed to claim his part of the credit should be identified as a "Regulated Investment Company credit preceived from a partnership" instructed to claim his part of the credit should be identified as a "Regulated Investment Company credit preceived from a partnership" instead of the

Line 16.—Enter each partner's dis-trouture share of payments by the part-nership to a retirement plan on behalf of partners. Each partner should be in-structed to file form 2950SE with his individual return to determine and sup-port his deduction for such payments made on his behalf.

Line 17.—Enter each partner's dis-tributive share of the applicable items in paragraphs (a) through (d). If there is not sufficient space for listing these items, see general instruction Q.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) The total of the income or gain and the total of the deduction or credit of the following items: recoveres of bad debts, prior taxes and delinquency amounts of section 111); gains and losses from wagering transactions (section 156(3)); easily and water conservation section 156(3); and and water conservation expenditures (section 175); infangle the diffining and development costs (section 263 (c)); deduction and recapture of certain mining exploration rependitures paid or incurring (section 1617); and any income, gain, or difficility.

(b) Also, the partnership must show on the separate schedule each partner's distributive share of the partnership's

farm net losses. gains from disposition of 1 Jam property recapture (from 4797), tam property recapture (from 4797), tam other items applicable to sections in [25] and 1252.

(c) For the taxable year, the number of gallons of (i) gasoline used (A) on a farm for farming purposes. (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing cert in a highway motor vehicle, and (L) in upbiricabing oil used other than in a highway motor vehicle, and (L) in vehicles while engaged in furnishing certain bublic passenger land transportation special fuels used after June 30, 1970 S. (A) on a farm for farming purposes. (B) cin vehicles while engaged in furnishing certain bublic passenger land transports fron service, and (C) for nontaxable uses. Each partner stould attach form 4136 fit to his income that return, to claim a credit on form 1040 for Federal tax on such in gasonine, special fuels, and fubricating

(d) A partner is allowed a tax credit based on his pro relat share of the part-nership investment in certain depreciable property. Allocate to each partner the investment in this property by following the format in form 3468.

When property is disposed of prior to the the "Hie years" assigned, each partner of should be notified of the dates when property was purchased and sold so he safe the amount by which the credit staken in a prior year or years exceeds the credit as recomputed due to the aarly disposition of the property. (For information of whether the investment in property qualities for the credit and or whether the investment in other information, see Form 3468.)

Line 18—Enter each partner's dis-triutives share or any terms of income, gan, loss, deduction, or credit subject to a special allocation under the partnership agreement which differ from the alloca-tion of partnership income or loss in A partnership that is a partner includes its distributive share of specially allocated ordinary gains or losses from another partnership in line 8. Form 4797. However, an individual partner should enter his distributive share of specially allocated ordinary gains or losses in Part III of Schedule E (form 1040).

Line 19—Enter each partner's dis-tributive shase of items on income and deductions which enter into the compu-tation of items of tax preference. A partner of the form 4652, Computation of Minimum Tax. Since the amounts on ines 19 it is and (2) will airsay be re-flected in Schedule D (form 1040), line re-

15(a), each partner should be cautioned to enter on Form 465S, inc. 10, only the amount from Schedule D, (form 1040), line 15(a), to avoid overstaking his tax preference total. See that form for definitions of tax avoid overstaking his tax foredule M-Mescondistation of Partners' Capital Accounts.—This schedule should snow what caused the changes in the partners' capital accounts during the partners' capital accounts during the strong his year. The total of column a of Schedule Los forlume and Schedule Los the beginning of the taxable year, and the total of column go of Schedule Los the beginning of the taxable year, and the total of column go if Schedule Los the taxable year. Any difference should no adequately explained an attached stitement.

Schedule M-Computation of net earn steener should no adequately explained.

of net exclude e follaw In determining the amount of earnings from self-employment, en income and deductions from their groundes:

Interest —Interest on bonds, debentures, notes, certificates, or other evidences of indebtediness, issued with in terest coupries or in registered form by a corporation or by a government or political subdivision. Unites, received in the course of a trade or business as a dealer in stokes or securities.

Real estate rentals.—Rentals from real estate, except rentals. Rentals from real estate, except rentals. Rentals from real estate, receipts for the use or cocupancy of rooms or other space where services are also rendered to the occupancy of rooms or other space where services are also rendered to the occupantly of rooms or other space where services are also rendered to the occupantly of rooms or other space where services founds or of ordinary or other space where services to ordinary founds to other ordinary or ordinary or space in partial lots, ware houses, or strongs garages. They are included in determining net earnings from self-employment.

Partnership with Income from farm Ing. A partnership was the optional method of computing are earnings from method of computing and are earnings from the Effect 1040 for markoutons and the Effect 1040 for markoutons and the Effect 1040 for markoutons and the Effect 1040 for markoutons and the Effect 1040 for markoutons and the Effect 1040 part it ming. Ched ing the Effect Inc. 1040 part it ming. Ched in the American Indiana. So in markoutons and the Markouton and a form the Effect Inc. 1040 part it may be a formed to the Schedule for the Indiana and In

1120S	U.S. Small Business Corporation Income Tax Return (controlled your 1971 or	1971	Method of Inventory valuation (specify) ▶
Department of the Treasury Internal Revenue Service	other taxable year beginning . 1971, ending . 19		I toventory at beginning of year
Date of election as smell business corporation	Мате	C Employer Identification No	facture
Business Code No (see page 4 of instructions)	Number and street	C County in which tecated	4 Other casts (attach schedule) Schedule E—COMPENSATION OF OFFICE
	City or town, State, and ZIP code	E Enter total assets from line 14, column D, Schedule L	1. Name of officer
PORTANT—All appli	IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.	ufficient, see instruction M.	
1 Gross receipts or gross sales	or gross sales Less: returns and allowances 1		
2 Lass: cost of g	Less: cost of goods sold (Schedule A) and/or operations (attach schedule) $\cdot \cdot \cdot \cdot \frac{2}{3}$		1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
3 Gross profit.			
(h) Foreign dividends .			Tatal campensation of afficers (enter he
2	of the United States and U.S. instrumentalities		Schedule F-8AD DE8TS-RESERVE MET
٧			1. Year 2 Trade notes and accounts re
_		1 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	370t
S Gross royalties	arate Schedule D. Form 1120S and /or Form 4797)		1967 .
	(a) Net short term capital gain reduced by any net long-term capital loss		1968.
(b) Net long-t	duced by		1969.
(c) Ordinary 2	525,000, see instructions). Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)		1971.
ğ			Schedule G-DEPRECIATION (See Instruc
	Total income, lines 3 through 10		Note: For new depreciation rules, sea Form 48 under Rev. Procs. 62-21 and 65-13. Taxpayer
			the end of the year and enter the accur ance with the categories shown below or
13 Salaries and	Salaries and wages (not deducted elsewhere)	P P P P P P P P P P P P P P P P P P P	FORM 4562.
	method is used)		1. Group and guideline cleas
			or description of property
			1 Total additional first-year degrecistion (do n
			2 Depreciation from Form 4832 (Revised)
67 6	Contributions (not over 5%) of line 28 adjusted per instructions—attach schedule)		S Office depreciation:
212			Furniture and fixtures
8			Transportation equipment
	N a		Machinery and other equipment
24 Pension, profi	Pension, profit-sharing, etc. plans (see instructions)		Other (specify)
26 Other deducts			
	\$h 26		4 Totals
Taxable			9
29 Income tax or	29 Income tax on capital gains (Schedule J)		6 Balance—enter here and on line 21, page Schedule H—SUMMARY OF DEPRECIAT
30 Minimum tax	If Form 4626 is attached		Straight
	31 Total tax (add lines 29 and 30)		1 Under Rev. Procs. 62-21 and
(A)			2 Depr. from Form 4832 (Revised)
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and		3 Other
	ubricating oil (see instr. — attach Form 4136) 32(C)		Schedule J-TAX COMPOINTION (S)
34 OVERPAYMEN	33 JAX DUE (line 31 less line 32). See instruction is for depositary method of payment — 34 34 OVERPAYMENT (line 32 less line 31)		1 Taxable Income (line 28, page 1)
Under paneities of perjui	Under paralles of parlury, I declare that I have externed the rature, including eccentarying schedules and submembs, and to be best of my brownings and belief it is true, and complete. If prepared by a person other than the tazaper, his deciration is based on all information of which he has any brownings.	best of my knowledge and belief it is owledge.	(b) Subtract \$6,500 and enter difference
The internal Revenue Sarvice does not require a seal on this form, but	Deta Signature of officer	Titte	3 Net long-term capital gain reduced by net sho 4 Subtract \$25,000. (Statutory minimum.)
If one is used, please place it here.		1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	5 Balance (line 3 less line 4) (see instruction 6 Enter 30 percent of line 5 (see instruction)
	Character of taken and an expension that are been dear	244	

2 Severation of the properties of the part	inventory at beginning of year)	. UNO. II "Yes	s," ettach exp	quantities, costs, of valuations between opening and closing inventory?
Schedule E_COMPENSATION of OFFICERS (See Instruction 12) Schedule E_COMPENSATION of OFFICERS (See Instruction 12) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Total compensation of officers (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the bear and online 12, page 11) Schedule E_MAD DEST = Register (order the page 1			5 Total of li 6 Less inver 7 Cost of 80	nes 1 through ntory at end of bods sold (ente	year r here and on line	. 5	
1. Name of efficies 1. Name of efficies 1. Name of efficies 1. Name of efficies 2. Secret is securely number 12, may 1, may	Schedule E—COMPENSATION OF OFFICE	ERS (See Instruction					
Total componation of officers (enter here and on line 12, page 1). Total componation of officers (enter here and on line 12, page 1). Total componation of officers (enter here and on line 12, page 1). Total componation of officers (enter here and on line 12, page 1). Total componation of officers (enter here and on line 12, page 1). Total componation of officers (enter here and on line 12, page 1). Total componation of officers (enter here and on line 12, page 1). Total componation of officers (enter here and on line 12, page 1). Total componation of the year and on line 12, page 1). Total componation of the year and on line 12, page 1). Total componation of the year and on line 12, page 1). Total componation of the year and on line 12, page 1). Total componation of the readilism of the year and on line 12, page 1). Total componation of the year and on line 12, page 1). Total componation of the readilism of the year and on line 12, page 1). Total componation of the readilism of line 12, page 1). Total componation of the readilism of line 12, page 1). Total componation of the readilism of line 12, page 1). Total componation of the readilism of line 12, page 1). Total componation of line 12, page 1). Total c), Kenn of efficer	2. Social security number	6	Time de			Manager Manage
The state of security is a state of security in the state of security in the state of security is state of security in the state of security in the state of security is state of security in the security in the state of security in the state of security in the state of security in the security of security in the security in the security in the security of security in the security of security in the security of security in the security in the security in the security of security in the security of security in the security of security in the security of security in the security i	Total compensation of officers (enter h	ere and on line 12, page					
25 11ths solutioning it is and displayed 2 2 2 2 2 2 2 2 2	ш	THOD (See Instruction	5)				
Schedule G—DEPRECIATION (See Instruction 21) Schedule G—DEPRECIATION (See Instruction 21) Schedule G—DEPRECIATION (See Instruction 21) Schedule G—DEPRECIATION (See Instruction 21) Schedule G—DEPRECIATION (See Instructions) 1. Grees and enter the account of the read of the year in celumn 2 to assets the direction of the year and enter the accounts in column 3 for assets the account of the read of the year and enter the accounts of the read of the year in celumn 4. You will be seen in column 2. Enter the amounts in column 3 for assets in accounts and enter the account of the categories shown below of (b) continue to list your assets in the same manner as in prior years. If YOU NEED MORE SPACE, USD ONE S	2 Trafs nates and ecounts as carrells and gives		ed to	Recoveries	6. Amount cherged against receive		bad debts
1. Geografia guidante cità de la continue de la continue de la continue de la continue de la continue de continue de la continue de la continue de la continue de la continue de la continue de continue de continue de la continue de con	Schedule G—DEPRECIATION (See Instru- Vote: For new depreciation rules, ses Form 41 ander Rev. Procs. 62–21 and 65–13. Tasqaye he and of the year and anter the secumulation ince with the categories shown below or (b)	ction 21) 832 (Revised). Form 44 srs using these lives N ed depreciation at the	832 (Revised) also take no entry in co	explains the column 2. Enter column 4. You manner as in pi	effect the new rule the amounts in col may (a) group dep nor years. IF YOU i	rs have on guid dumn 3 for assu preciable assets NEED MORE SF	deline live ets held a in accord
additional first/year depreciation (do not include in items below) depreciation: depreciation: depreciation: depreciation: depreciation: depreciation: depreciation equipment responsible and other equipment responsible and enter difference responsible and e	1. Group and guideline cleas or description of property	2. Date 3. Co	A Del	precietion or ellowable for years	5 Method of puting depreciation	6. Life 7. De	sprecietion this year
Totals smouth the service of return smouth the service of return smouth the service of return te H—SUMMARY OF DERECIATION (other than additional first-year depreciation) te H—SUMMARY OF DERECIATION (other than additional first-year depreciation) for the SE2 (Revised) Stratet line Stratet		not include in items be					
depreciation) Uncleid Production Production Production 6,500.00	Fotals	chedule A and elsewhite	ere on return				
Rav. Procs. 62–21 and StrateN line Declining before Sun of the Orbit of Production of Proces. 62–22 and StrateN line Complement of the Com	Schedule H-SUMMARY OF DEPRECIAT	10N (other than add	ditional first-year				
ION (See Instructions) Inambers of controlled groups, see instructions) G.500.00 Gifference And by met short term capital ioss (from line 9(b), page 1) see Instructions)	Strught in Under Rev. Procs. 62-21 and 65-13	ine Declining balance	Sum of the years-digita				Total
tal ross (from line 9(b), page 1)	2 Dept. from Form 4832 (Revised)	structions)					
(b) Subtract \$6.500 and enter difference Welt long-teach capital spin reduced by net short term capital lors. Grown line 9(b), page 1) Subtract \$25,000. (Statutory monimum). Balance (line 3 less line 4) (see Instructions)	1 Takable Income (line 28, page 1)	· · · ·	nstructions)		1		
Subfract \$25,000. (Statutory minimum). Balance (line 3 less line 4) (see instructions)		ort-term capital loss (fre	om fine 9(b), page		-1 .		
Balance (line 3 tess line						. 25,0	00.00
	Balance (line 3 less line	ons)				<u> </u>	

Page 4

End of taxable year (C) Amount (D) Total

(b) Tax imposed on certain capital gains (line 31, page 1)
Schedule of Distribution and Income (attach additional abeats. If magazine)
2. Social security number
Shareholder B Shareholder C
Excess percentage debeloin Net long term capital gain after fax. First shareholder must be notified as to what amount of his pro rate white of long farm capital gain and quality is subsective (0) gains See section 1201(0). C. Did you claim a deduction for expenses connected with any confinence ty, 50 percent or more of the voting stock of a domestic. C. Did you claim a deduction for expenses connected with any confinence or the voting stock of a domestic. C. Did you claim a deduction for expenses connected with any confinence or the voting stock of a domestic.
(3) Employees' families at conventions or meet (3) Employees' families at conventions or meet (4) Employee or family vacations or meet (5) Employee or family vacations and reported on (6) Employee or family vacations and reported on (7) Mod you file all required forms 1099, 1096 and (7) The standard forms 1099, 1096 and (7) Answer on present or standard or of the authority over a bank, securities, or other finant (7) Answer only if (1) this is the first 1120's term filed since your election to be treated as a small business corporation and (2) the corporation was an existence for the shadely eyer prior to the elec- tion and had mrestment treat property.

Department of the Thessury Internal Revenue Service

for U.S. Small Business Corporation Income nstructions

General Instructions

ax Return

(Relarances are to the internal Revenue Code)

1.4. Corposations required the file form

1.4. Corposations required the file form

1.4. Social and the second sold follows the second as additional to the income tast imposed by chapter 1 (other than by section as a limposed by chapter 1 (other than by section the income tast imposed by chapter 1 (other than by section the income tast income tast income tast income tast income tast of the section will wise the section, or income tast of the section to the section for the section will wise the section or the section for the section will find a section was find a section and on or before such first day, must be filed with the Sexuer Centre I).

1. Section of the seaths year, the consents of the percent, who became sharkcleder is the section was find a soon as particulate as the section was find a soon as particulate as the section was find a soon as particulate as the section was find a soon as particulate as the section was find a soon as particulated to the form 1120S at the time the return of the section was find as soon as particulated as the section was find and the section was find a soon as the section was find a soon as particulated as a soon as particulated as a soon as particulated as a soon as particulated as a soon as particulated as a soon as particulated as a soon as particulated as a soon as particulated as a soon as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administrating as a soon as administration as a soon as administration as a soon as administration as a soon as administration as a soon as administration as a soon as administration as a soon as administration as administration as soon as a so

were creases to exist and that is the last return it is required to Ne, write "FINAL RETURN" at the top of the form.

E. When to Mis—File return on or before the 15th day of the third month following the rices of the its

Use the following in Revenue Service addings F. Where to file.—
If the carporation is filing to before July 1, 1972 and a tree recipal business; office, an agency is feathed in

30006 4800 Buford Highway Chambles, Georgia 30 11601 Rocsavelt Bo Philadalphia Pa Alabama, Florida, Georgia Mississippi, North Caroline, South Carelina, Tannassee Georgia N. Delaware District of Columbia Maryland, N Jersey, Pannaylusnie, Virginia

45298 Street Ogden, Utsh 84405 3651 S. Internacional Highway Austin, Texas 79720 Cincinnati, Obio

ž

Colorado Losislans, N. Okishoms, Wysming

Kentucky Obio, West

2306 E. Bannister Road Kanesa City, Mo. 64170

Aleska, Artona.
California, Harani,
Idaho, Mentana, Nerada.
Oregon, Utah, Weshington
Illinoia Ione, Nebreska.
Herb Daelos, South
Oekota, "Masauri,
Minnesota, Wiscensin

310 Lowall Street Andover, Mess 01812

Connecticut, Maina. Messachusetts, New Hampshire, New York, Rhode Island, Varmont

following i

If the corporation is fiffing after June 30, 1972 usef its principal business, is enficient at agency in the U.S. a is located in

4800 Buford Highway Chambias Georgia 30006

Masteria Floride, Georgia.

Michigen, Ohlo.

Cincinnati, Ohlo 45298

Highway Hughway Austin, Tausa 78740 1160 West 1200 South Street Ogden, Utah 64405

Arkanses, Kenust, Equisiene, New Maxico, Okiehome, Texes

Minnesota, Montene, I ske, Hevada North (a. Dregon, South a. Utah, Weshington,

5045 East Butler Avenua Fresno, California 93730

2306 E Bannistar Kansas City, Mo

Hinois, lowe, Missouri.

California, Hawaii

3131 Democrat Road Memphis, Tenn 38110

30

Jersay returns filed after September should be molled to 1040 Waverly J. Holtsville, New York 11799

securities of a corporetion in properly, and any gain or fost nized under section 351, the transfere must file with their taxable year in which the exch mated, the information requi 1.351–3 of the regulations. O. Depositry method of payment of tax.—
The balance of the die most be bald in full whan the return is filed of in two installments occur on the second of the second of the second months and 50% on or before the 15th day of the stirt month and 50% on or before the 15th day of the second months and 50% on or before the 15th day of the second their income and one of the second their income and other their and of the second their income the period of the second their income to proposition the accompanied by form 503 (feederal fax become them. All one of the second the

Accounting the season of the s

L Form 1099—Information return to be filed concerning certain citidadeal. The term dividend's does not include any amount trade as a concerning certain citidadeal, the term dividend's does not include any amount trade as a concerning certain citidadeal, the term condition of (relating to the citidadeal). See Form 1096 and instructions for other information returns that may be required. Joseph Charles and the control of the outside of the outside of the control of the

1040 Waverly Avenue Hottmills, N. V. 11799

Newsman Parket

01812

310 Lowell Street Andoxer, Mass 0

New York City and counties 11
of Nessey, Reclaind, the
Suffels and Westchaster
New York City and Westchaster
Counties), Connection, As
Manna Messachusetts,
New Hompshire, Rhode
Island, Verment

M. Attachmenta—Attachmenta—may be M. Attachmenta—Attachmenta—in the following on the proposition of the proposition of the proposition of the proposition of the official schedules; and must be attached to the return in the same sequence as attachment is used in place of a schedule spear on the official form. If an attachment is used in place of a schedule heaving a summary line on page 1 of the form. In the schedule schedule of the schedule but must be entered on the schedule. Dur must be entered on the schedule.

N. Signature—The return must be signed either by the president transmire by the president vier president transmired by any only other coprorate officer, or by any other coprorate officer who a spread must sign A recover trustee, or a spread must sign any return that he is required to file on behalf of a corporation. Or Transfer no compreside by transferor—If a person acquires stock of

or loss is not recog.

or loss is not recog.

I, the transferor and

h their return for the
s exchange is consumrequired by section

numbers on il e

ŧ

Instructions (Numbered to correspond page 1 of the return.)

continued to purchase or carry obligations, the continued to purchase or carry obligations.

See section 267 or limitation and deformine for unpublication of the case of the

as a Gross receiptor. Enter gobretions of the second of the control of the contro

Special rule for confibrations of carbon proposal rule for contribution of property the confibration must be reduced by the sum of (1) the admay in come and (2) in the case of extenio contributions, 62½% of the longitern capital gain, that would have settled if the property were supplied to the capital contributions of the confibration of the capital confibration of the capital c

Bargain sais to extentible organisation—
If a charitable contribution deduction is alcharitable contribution deduction is alcharitable organization, the adjusted basis for
charitable organization, the adjusted basis for
which is in the same ratio to the adjusted basis
when of the property.

9. Salee or exchanges of cupital assats and opporter. See saparate Schedule D and instructions, and Form 4791. Supplemental instructions and Losses, and instructions of the seed of S25,000, see instructions for Schedule J—Tax Computation.

New depreciation rutes.—New depreciation rutes are in effect for 1917 Persons using Rev. Procs. 62–21. 65–13 or 71–25 should see Form 4322 (Reviewed) and rebullisation 534. Form 4322 (Reviewed) should he used for making the selection and determining the depreciation deduction under the new rules. 10. Other income.—Eris the total amount of the continuous of the c

Salvaga vules. Salvaga vules must be takende calcular defendencing to attach defendency accept under the defendency accept under the defelling balanca method. For personal property (offer than lucated) with a useful rife of 3 years or more, salvage value must be except under the ostal to accept a property of the osts or other basis of the opperty the receipt under the defending halance method and the new damentation system.

y, whether under the declining e property with a useful life of 3 may also be depreciated under a declining balance method. (2) Tangble property other than real enty-lengthe personal property. We new or used, may be described under straight line method or the 150% dec balance method property with a useful III years or more may also be determedated years or more may also be determedated.

to the control of the

has sum of the years digram embrod, and (3) any other method that does not result in accomplished before and for the end of any year (dumig the first most hids useful life of the property) greater that the doubt that could have been deficited if the doubt of the could be any and the same bean dealing the doubt of the doubt and the base and the doubt of t

New section 1250 property. The double defining better the double defining the best strong for (1), are residential rental property (from which at seldential rental property (from which at derived from rental of residential units), (2) and (7) 2/16/2, and

Used section 1250 property.—Used resi-fords a main stroperty acquired in after may be dozerable under the 125% declining balance method. In the case of used resi-proparty acquired per 7/25/69, or used real property acquired after 7/25/69, pur-suent to a written contract entered into before 7/25/69, for the acquirent of such property or for the permanent financing thereof, de-peration is firmed to the 130% declining behave method. Other used real property ar-quired rise straight the method.

Rehabilitation expenditures for low-income sentences and effections are reported to the control of the control

Section 179—Additional first-year depretions allocations of such as the cost foreign adjustment for allocation of targible personal property (whether new or used) with a useful lite of systax or more, up to an aggregate cost of \$10,000.

Torcholid corporate groups must apport or this \$10,000 amount among members then this \$10,000 amount among members than this \$10,000 amount among members for the groups for this purpose, section 179 or provide a special definition of controlled provides a special definition of controlled additional first-year depreciation must be section.

To be additional first-year depreciation must be additional first-year allocance is a sected. The basis of the proposity must be reduced by the amount of the deduction before computing the ordinary depreciation for the year.

To Depletion—This perceiting depletion face for oil and gas wells is 22%. See section of 50 or race applicable to other natural deposits.

24. Pension, profit-sharing, etc. plans.—
Form 2950 must be atstached for a dediction
from 2050 must be atstached for a dediction
from 50 to be atstached whether the plan.
The form is to be atstached whether the plan
is qualified or morpasified.
If you have a profit-sharing or stock bonus
plan, it will be disqualified unless it specifically
states that plan frefulures attractivable to employer contributions after 1970 lax years cannot benefit a shareholder-employee.
Taxability of shareholder-employee beneficiants—see section 1979(b) to inclusion of
excess contributions in gross income of the
standblost-employee benefician. All of the standblost-employee beneficials.

25. Employee benefit program—Efett the amount of your contributions to employee benefit program to employee benefit programs that are not an incidental part of a persion, profit-sheme, set plan metuded in the 24. Contributions to employee benefit programs that are to be reported on this line programs that are to be reported on this line include insurance, health and weffare programs.

2.0. Other deduction. For which no space is provided deduction for which no space is provided on the strum and state a schedule. In the state of the semant income of the state of deduction is allowable for any amount allocable to a class of exempt income other is allowable to a class of exempt income other is any property or engaging in any activity the strum is a state of the semant income. A tappage received is a state of exempt income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income, and (2) the amount of exempts income in a section (3) that are subject to the fars imposed by section ing capital gains, shall be apportioned among that are subject to the tax imposed by section ing capital gains, shall be apportioned among the area of only to postloned among the activity passes and only to several of 2) the amount of traces imposed for the several gains, and includable in their income to the extent of Case is them 11 of Schedule K, feath a strumposed to the amount of traces imposed for the several gasselection and tax of carryovers to the taxable year, are taxed at a 10% rate.

If the accing a Stagologue are seminated of the order of extend and in oncorns in a many at state in a ingivery while year, and in oncorns in a state in a ingivery while tax preference that on the serial passed in furnishing curred, only and (6) in vehicles, while a stand of the farming purposes, (b) in the state of the farming purposes, (b) in a stand for the mas a state of the many and multiple of the serial passed in furnis

If the answers to the following Questions A, it and C of Questions A, B, and C of Questions A, B, and C of Several A, B, and C of Questions A, B, and C of Several E, and C of Question A, B, and C of Question A, B, and C of Question A, and C of Daylor Condomic Conference of Several Conference of Several Conference of Several Conference of Several Conference of Several Conference of Daylor Conference of Several Conference of Daylor Conference of Several Conference of Daylor Conference of D

rectly, from a sequence directly or node as expopalation which was not an existence as an 120S corporation during the taxable year or within 36 months preceding the taxable year or within 36 months preceding the taxable year up to the time of the acquisition. Cramparation of the answer or obstituted basis to you?

If the answer or Question D is "year," and off the tax is applicable, compute 30% (25% principle of the tax is applicable, compute 30% (25% principle of the tax is applicable, compute 30% (25% principle of the tax is applicable, compute 30% (25% principle of the tax is applicable, compute 30% (25% principle of the tax is applicable, compute 30% (25% principle of the tax is applicable, or mount a size of the tax is ano time 2 or time 6. Schedule J. attach this computation to the return. Elect of this amount on time 7 and note to the left of (5(3))

In applying the provisions of section 120(4) to the S. Schedule J. the S.2000 immission on line 4 shall first be deducted from the amount subject to the section of the sec

120(10).

120(10).

120(10).

2 or pourposts of Questions C and D above, a composition shall not be considered to be in existence for any tasable year white presents asked to be a composition with into the considered to be in object to be a controlled group of corporations, see sections 1561, 1562 and 1564 and the regular of the composition in a composition in 162, 2 a controlled group of corporations, see sections 1561, 1652 and 1564 and the regular of the computation for line 2. Spread of the computation for the 2 a controlled group of corporations and the regular of the computation of line 2. Spread of the computation of line 2. Spread of the computation of line 2. Spread of Distribution and the computation of the strenghness of the composition of the computation of the strenghness of the composition of the computation of the distributed basis of their strenghness of the computation of the distributed basis of their strenghness of the computation of the distributed basis of their strenghness of the computation of the distributed basis of their strenghness of the computation of the distributed basis of their strenghness of the computation of the distributed basis of soft their strenghness of the computation of the distributed basis of their strenghness of the computation of the distributed basis of their strenghness of the computation of the distributed basis of their strenghness of the computation of the distrib

iter for each shareholder his sare of the corporation's excess in capitel gain over net short-s (line 9(b), page 1) reduced by Enter share erm c 7 Er c long tr capital

any eapthal gains that (the 31, page 1) Each chairban a portion of the stand of the dutility and controlled and control of the stand of the dentity he received pulse his state of the controlled several controlled active for the tension of the stand of the stand of stand stand of stand stand of stand stand of stand stand stand of stand

Investment credit—The opported is half investment credit—The opported is all objects of the chambidities by the type of property (new or used), life was, and the core for basis of the property For additional information and immetations, early from 3468. Shareholders are allowed at accredit on the investment in certain deposition of the investment in certain deposit on the investment in certain deposit on the investment in certain deposit on the corporation and must artach from 3488 to their individual returns.

section 1.47-4 of the regulations for ons relating to the tax from racomputing year investment credit. See Form. 4255

Tax Guide for Small Business (Publica-non 334). This booker may be obtained from the Superintendent of Documents, I.S. Government Prinking Office, Washing-ton, D.C., 20402, or from your District Director, for 75 cents.

Inventory beanning or year Marchandise bought for manufacture or sele. Salaries and wages. Other costs (attach schedule) Total Less inventory at end or year. Cost of anods sold—Enter on line 2, page 1.				mastle corporations &	1 Demostic connections subject to 850£ definition	
er costs (attach sail	of year r manufacture o	r selo.		Domestic corporations subject to 63.76 device Certain prafarred stock of public utilities. Foreign corporations subject to 85% deduc	Domestic corporations subject to 6270 unauction	
	chedule)	lage 1 .	4 8	vidends from wholly-o abject to 100% deduc ther dividends from fe	4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
Method of inventory veluation	atuation		2 L80	ccludable income front orations (Subpart F; oreign dividend gross- valifying dividends eups and subject t. section 243(a)(3))	b influtuation information from 3546). 7 Foreign dividend gross-up (section 78). 8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)).	
Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? — Yes — I No. If "Yes," affach an explanation.	tantial change in the manner or uations between opening and cit If "Yes," attach an explanation.	manner of determing and closing invipal		9 Qualifying Gividends received from a groups and subject to the provisions of 1564(b) 10 Other dividends	the provisions of section provisions of section on line 4, page 1	
Schedule E—COMPENSATION OF OFFICERS (See Instruction	ISATION OF O	FFICERS (See Instruct	struction 12)	4. Time Percent	Percent of corporation 7. Amount of	8, Expanse account
			++++			
Total compensation of officers—Enter here and on line 12, page 1	on of officers—	Total compensation of officers—Enter here and on line 12, page 1	tine 12, page 1			11.11
dule r - out or	013 115 115	1 mention (3	Amount	added to reserve	\vdash	7 Bearing for had debte
1. Year (2.1784 on other and consolity are 1966 1967 1968 1970 1		3. Sales on Account	4. Current year's S. Rec provision	S. Recovaries	ginstreere	et end of year
dule G—	CIATION (Secone depreciation in the Secone depreciation in the Secone depreciation depreciation depreciation depreciation depreciation depreciation depreciation depreciation depreciation depreciation depreciation deprecia	G—DEPRECIATION (See instructions for Schedule G) Note: for new depreciation rules, are form 481; See new See See See See See See See See See S	Schedule G) (Revised), Form 4832 (I s: Make no entry in colu- r year in column 4, You	Revised) elso explains the mount of services of servic	DEPRECIATION (See instructions for Schedule G) Nets: For new depretation rate, as 422 (Poissa), from 482 (Reland size replants the effect the new rates have on galdeline lives under Res. Ass. 242 and 642.3, Trappers using these lines that have need in setting in a formula. Size the set of the year in other as a formulated sensals in secondars with the extension that have not a formulated sensals in secondars with the extension at the exact in coloring. A formulate sensals in secondars with the extrapolate show or many formulated others are the extra of the year in coloring.	guideline lives under Res. it the end of the year an categories shown below of
1. Group and guideline class or description of property	line class	2, Date	3. Cost or other basis	4 Depreciation allowed or silowable in prior years	5. Method of 6. Life or computing rate depreciation	7. Depracietion for this year
Total additional first-year depreciation (do not include in items below) Depreciation from Form 4832	tyear deprecie Form 4832 nent	stion (do not incl	lude in items belo			
4 Totals	epreciation cla ere and on lin	almed in Schedune 21, page 1		A end elsewhere on return than additional first-year depreciation)	ciation)	
55	Straight Ilne	Dectining belance		Units of production	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13 . 2 Dept. from Form 4832 (Rev.)						SV .8V

D Employer IdenUfcetton	E County in which located	F Enter total assets from line 14, column (0), Schedula L (See instruc-	S S S	1 2	3 6	4	9		8	. 9(a)	(q) ₆	10	12	13	14	18	17	18	19	20	21	23	24	23	3/26	<u>.</u> L.	1 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	05	31	_		1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	33	34	to the best of my inversely and	Zinz.
Name Name	Number and street	U City or town. State, and 21P code	IMPORTANT—Fill in all applicable lines end schedules. If the lines on the schedules are not sufficient, see instruction N.	Gross receipts or gross sales	Less; Cost of goods sold (Schedule A) and/or operations (attach schedule)	Gross profit	Interest on obligations of the United States and U.6. instrumentalities	est		Gross royalties		Other income (see instructions—attach schedule)	IOIAL Income—Add mes 3 minds in a	Compensation or officers (Scheduce C)	Repairs (see instructions)	Bad debts (Schedule F if reserve method is used)		Taxes (ettach schedule)	Interest	Amortization (ettach schedule)	Depreciation (Schedule G)		Advertising	Employee benefit programs (see instructions)	Other deductions (attach schedule)	Toyahla income hafora nationarating loss deduction and snecial deductions (line II less line 22)		(b) Special deductions (Schedule I)	TOTAL TAX (Schedule J).	Credits: (a) Overpayment from 1970 ellowed as a credit	_	Form 4466	(e) Tax deposited with Form 7005 (attach copy)	(f) Credit from regulated investment companies (attach Form 2439) ,	(8) U.S. tat on special usis, butingingly gas and habitedingful cutach training to a TAX DUE (line 31 less line 32). See instruction G for depositary method of payment	34 DVERPAYMENT (fine 32 less line 31)	sempenying echedules and statema	3.
Department of the Treasury Internal Revenue Service Check If a-		Personal Holding Co. Business Code No. (See page 7 of instructions.)	RTANT-Fill In			3 Gross profit 4 Dividends (S		6 Other interest		8 Gross royalties 9 (a) Net capital	9	10 Other Inco		12 Compensa 13 Salaries er				17 Taxes (ett	18 interest 19 Contributi				23 Advertising 24 Pension, pro			27 Tovable in	29 Less: (a)	(b)	31 TO	32 Credits: (a	. 9	9		5 \$	as TAX DUE	34 DVERPAY	r penalties of per	The Internal Revanue Service does not re-

Schedule 1—SPECIAL DEOUCTIONS				O Yu
		ginning of texable ye	End of texable year	
1 (a) 85% of line 1, Schedule C	ASSES (A) Amount	ount (8) lotal	(C) Smount	(9) Total
(b) 60.208% of line 2, Schedule C				
(c) 63% of line 3, Schedule C	(a) Less allowance for bed debts			
2 Total—See page 6 of Instructions for limitation	3 Inventories			
	4 Gov't obligations: (a) U.S. and instrumentalities .			
4 Enter dividends received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation .	(b) State, subdivisions thereof, etc.			***************************************
5 Dividends paid on certain preferred stock of public utilities (see instructions)	6 Loans to stockholders			
Western Hemisphere trade corporations (see instructions)				•
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1	ê			
Schodule J-TAX COMPUTATION	9 Buildings and other fixed depreciable assets ,			
1 Taxable Income (line 30, page 1)	(a) Lass secumulated depreciation			
ption—Enter line 1 or \$25,000, whichever is lesser. (Component members of a controlled group—see				
	(a) Loss accumulated depution			
	12 Intentible essets (emoritable only)			
4 (a) 22% of line 1	(a) Less accumulated amortization			
(U) 2007 of time 2. (U) 2007 of time 2. (U) 2007 of time 2.	13 Other assets (attach schedule)			
. 93	14 Total assets			
6 Foreign tax credit Artach Form 1118)	LIABILITIES AND STOCKHOLDERS' EQUITY			
7 Line 5 less line 6.	15 Accounts payable			
	16 Mtges, notes, bonds payable in less than 1 yr.			
	17 Other current liabilities (attach schedule) .			
10 Personal holdins company tax (ettach Schedule 1120 PH)	18 Loans from stockholders			
1. Tax from recombility a prior year livestment credit (attach form 4255).	19 Mtges., notes, bands payable in 1 yr. or more.			
2 Minimun tax on tax preference items (see page 6 of instructions). Check here 🦳 if Form 4626 is ettached	20 Other liabilities (ettach schedule)		_:	
	21 Capital stock: (a) Preferred stock.			
13 Total tax—Add lines 9 through 12. Enter here end on line 31, page 1				
made—See Instruction	22 Paid in or capital surplus (ettach reconciliation).			
deposit Amount of Form 503 deposit Amount of Form 503 deposit Amount	23 Retained earnings—Appropriated (strach scn.)			***************************************
	Z4 Hetelned delinings—Unapproprieted			
***************************************	25 Less cost of treasury stock		1	
	Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN	S WITH INCOME PER RETURN		
ne 30, pag	1 Net income per books	7 Income recorded on books this year not	books this year not	
N (1) Did you of the end of the taxable year own, directly or indirectly, M Parism property of indirectly, M Parism property of indirections and state the control of the c	2 Federal income tax.	Included In this return (itemize)	n (itemize)	
	Excess of capital losses over capital	(e) Tax-exempt interest \$	rest \$	
(2) Did any corporation, individual, partnership, trust, or association Product or service	4 Taxable income not recorded on books this			
z	year (itemize)			
(For rules of attribution, see section 267(c).) (1) Section 1561? Yes No (2) Section 1562? Yes No		8 Deductions in this ta	Deductions in this tax return not charged	
e showing: If enswer to (1) or (2) is "Yes." check type of relationship:	5 Expanses recorded on books this year not	against book income this year (itsmize)	this year (itemize)	
identifying number; and (e) parent-subsidiary (b)	deducted in this return (itemize)	(s) Depreciation .	•	
(c) combination of (a) and (b)	(a) Depreciation \$	(b) Depletion	*	
(ross) from the 30, page 1, Form 1120 of such corporation for the	(b) Depletion , , \$			
nding with or within your taxable year plication of 6% edditional tax under section 1562)? . Tes No				
If the answer to (-) shows is ** regi, was in evamen or such women Unit me corporation, at both time during the taxoble year, nave eny stock en elien individual or a foreign corporation, partnership, trust interest in or signature or other authority over a bank, securities, or	Taken of the control of	9 Total of lines 7 and 8 .	7 and 8	
or association?	- 5	LO Income (line 28, page JED EARNINGS PER BOOKS (line 2	(a 1)	
Did you have any contracts or aubcontracts subject to the Renago P Were you a U.S. shareholder of any controlled foreign corporation?				1
or the aggregate		Distributions: (a) Lash		
	_	60		
Yes 🗆	COURT INCRESCS (REINIZE)	(a)	operny	
Yes		Other decreases (Ramiza)	m28)	
			:	
. Schedule, for each subsidiary.	A Total of lines 1 2 and 3	7 Total of lines 5 and 6	5 and 6	
_	•	The country of the country of		

Department of the Treasury

Internal Revenue Service .S. Corporation Income Tax Return nstructions for Form 1120

(References are to the Internal Revenue Code.)

Taxpayers required to file Form General Instructions

1. Domestic corporations, whether Ė A. Ta 1120.—

Real estate investment trusts or not having any taxable income, ess exempt under section 501. defined in section 856. 3 Regulated investment compacompanies nies defined in section 851 Insurance

de 8. Returns required of certain orgascribed in section 831. nizations.—

1 Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F

3 Mutual insurance companies (section 821)—file Form 1120-M Life insurance companies (section 802)—file Form 1120-L

4. Exempt farmers' cooperatives Ė 5 Exempt organizations with un related trade or business income—file Form 990—T. (section 1381)—file Form 990-C

6 Small business corporations (section 1372(a))—file Form 1120-S

C. Where to file.

if the corporation is filting before July 1, 1972 and its principal business, office, or agency in the US is located in

Use this address Internal Revenue Service Delaware District of

Center 11601 Ressevelt Boulavard Phitadelphia, P. 19155	Internal Revenue Sarvica Center 4800 Buford Highway Chamblee, Georgie 30006	Center Charact Revenue Service Center Cincinnett, Oblo 45298	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405	internal Revenue Sarvice Center 2306 E. Bannister Roed Kanass City. Missouri 64170
Cotumbia, Maryland, New Jersey Pennsylvania, Virginia	Alabame Florida, Georgia Musissiopi, North Carolina, South Carolina Tennessee	Indiana, Kantucky, Michigan, Ohio, West Virginia	Arkansar, Colorado, Kansar, Louisiana, New Merico, Oktahoma, Texar, Wyoming	Alaska Arrona, California Hawati, Ideho, Montana, Nevada, Oregon, Utah, Washington	Illinois, Iowa Minnesota Missouri, Nebraka, North Dakota, South Gakota Wisconsin

If the corporation is blink Use the following Inafter Union 30, 1970 at ternal Revenue Service
it principal business
office or agency in this Center addresses
US is becred in

Holfsville New York	es) 310 Lowell Street Andover, Mass 01812	na Chamblee Georgia 30006 Cinchnati, Ohio 45298	ina, 3651 S. Interregional Highway Austin, Taxas 78740	na Stront Stront Ogden, Utah 84405	2306 E Bannister Road Kansas City Mo 64170	5045 East Butler Avenue Fresno, California 93730		11601 Roosevalt Boulevard
counties of Nassau Rockland, Suffork and Westchester	New York tait other counties) Connecticut Maine Massechusits New Hampshire Rhode Island Vernont	Alabama, Florida Georgia Mississippi South Carolina Michigan Ohio	Arkansas, Kanas, Louisiana, Sew Mexico, Dhiahoma Tasas	Aleka Arzona Colorado Idaho Minnesota. Montana Nebaska Nevada North Dakota Oregon South Ozkota Uteh Washington Wroming	Illinors lows Missours	California Hawaii	Indiana Kenturky North Carolina Tennesse Virginia West Virginia	Dalaware District of

New Jersey returns filed after September 30, 1972 should be mailed to 1040 Waverly Avenue, Holfsville, New York 11799

Note: Corporations having a prin-cipal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601. Roosevelt Boulevard. Philadelphia, Pennsylvania 19155

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year. Request for an automatic 3-month extension of time to file form 1120

New Form 7005 may be used to request an additional extension but only by those corporations that have premust be made on Form 7004

viously obtained an automatic 3-month Other information returns and extension by having filed Form 7004

ment of wages, other compensation, and tax withheld; and reconculiation of tax withheld 1 Forms W-2 and W-3 --- State forms that may be required.—

2 Form W-2P.-Information rewhether or not income tax was withheld etc., distributionsconcerning annuities, profit-sharing,

Internal Revenue Sarvice Center 310 Lowelf Street Andover, Mass. 01912

Connecticut, Meine, Massachusetts, New Hampshire, Now York, Rhode Island, Vermont

5. Form 1096 and Schedule A (Form 1096).—Annual summary and transmittal of U.S. information returns,

6 Forms 966, 1099–L, and 1099–M.—Information returns regarding dissolution or liquidation, distributions by corporations paying nontaxable dends 1040 Waverly Avenue

7 Form 1099 —Information refor reporting certain dividends. regulated investment companies turn

rents, royalties, foreign items; and commissions, fees, prizes, awards, etc., earnings, interest, patronage dividends. to nonemployees

8. Forms 1099–01D and 1099– MED.—Information returns regarding original issue discount, and payments for medical and health care.

9 Form 1118 —Computation of foreign tax credit 10. Form 2950 —This form must be attached if a deduction is claimed for contributions to a pension, profitsharing, etc. plan Re turns relating to controlled foreign cor 11 Forms 2952 and 3646

itary or Federal Reserve bank.

12 Form 3468 —Computation of investment credit.

13 Forms 3921, 3922, and 4067,—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options

of credit for Federal tax on special fuels. nonhighway gasoline and lubricating 4136 —Computation 14 Form

15. Form 4255.—Tax from recomputing a prior year investment

16 Form 4626 —Computation of minimum tax on tax preference items.

Computation of U.S. personal holding 18 Form 4683.—U.S. informa. 17 Schedule PH (Form 1120). company tax

19 Form 4797.—Sale or exchange of property (other than capital assets) including involuntary convertion return on foreign bank, securities, and other financial account(s).

per year interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable due and is in addition to the 6 percent per year interest charge imposed on cause. An authorized extension of time to file a return will be considered reasonable cause for failure to pay on failure to pay on return.—The 1971 return is to be filled for calendar year 1971 and fiscal years beginning in 1971 and ending in 1972. If the return is for a fiscal year, fill in the taxable year space on the form. FINAL RETURNS.—If the corpo.

by 1971

F. Period to be covered depreciation system.

nee on behalf of another person.

4 Form 1087–01D.—Nominee's

information return for original issue dis-

Form 1087 —Nominee's infor-eturn for reporting dividends,

20, Form 4832 (Revised).—Computation of depreciation and repair expense as elected under the new

our accounting period, see section 1.442-1 of the regulations and Form 1128, Application for Change in Ac-Accounting period.—To change accounting period, see section counting Period.

the corpo-

 Accounting methods.—Taxable income must be computed using the method of accounting regularly used in adopted must clearly reflect taxable in come (See section 446.) maintaining the corporation's books and records. In all cases the method

tax.—The balance of tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Re-

Depositary method of payment of

ڧ

ration ceases to exist, write "FI RETURN" at the top of the form.

you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115. Application for Change in Accounting Unless the law specifically permits, Method.

serve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial num.

by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the amounts.—The money items on your return and accompanying schedules Rounding off to whole-dollar may be shown as whole dollar amounts next higher dollar ber of Form 503 on your remittance. Do not remit directly to Internal Revenue. In Scheduler K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return. Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depos

of the corporation's expected income tax (after credits) less an exemption from estimated tax. In general, this exemption is \$5,500 However, members J. Estimated tax.—Corporations that expect their "estimated tax" to be \$40 or more musts make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income able years beginning in 1972 will result in estimated tax of \$40 or more. This amount (\$5.540) will be less for members of a controlled group of corporations that do not receive a full \$25.000. of a controlled group of corporations that do not receive a full \$25,000 surtax exemption, must substitute 22% of their surfax exemption for the \$5,500 After taking the exemption into account, a tax liability of \$5,540 or more for tax. Corporations that surrender Treas-ury bills to Federal Reserve banks in payment of corporation income taxes or 503 may obtain them from the Internal Revenue Service office where they will file their returns. The application should A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms include the corporation's name, identi-fication number, address, and the tax estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been en-tered in the space provided for the smount of the deposit. The Federal Re-

able year to which the deposits relate.

Form 1120-W may be used as a worksheet to compute your estimated surtax exemption

bills and will effect the deposit on date the tax becomes due. Corpo-

with their

receipts for

rations should not submit tax returns the receipts for bills surrendered to Federa

bank will acknowledge receipt of

tax and believe a penalty charge should not be asserted, attach Form 2220 to your If you underpaid your estimated

A corporation that has overpaid its estimated tax may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of the corporation's expected income tax liability AND (2) at least \$500.

This application for a quick refund must be made within $2J_2$ months after the end of the taxable year and before the corporation files its tax return

solidated return is filed, each subsidiary must attach a Form 1122. Affiliations Schedule, to the consolidated return. For the first year a con-Form 851 K. Consolidated returns.-The

ning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance deductions, a computation of taxable income, balance sheets as of the beginincluded in the consolidated return showing, both before and after adjustsheets and a reconciliation of consoliform must be filed for each corporation ments, the items of gross income and Supporting schedules in columnadated retained earnings.

rations.—If you owned 5% or more value of the outstanding stock of a foreign personal holding company, at-L. Stock ownership in foreign corthe statement required by section porations. 551(d).

or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646. If you control a foreign corporation

quired by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be inance sheets must agree with your books and records. Any differences must be sluded as cash on line 1 of the balance M. Financial statements.—The balreconciled. Copies of balance sheets resheet.

formation required on lines 1 through 30 page 1. Ratinosa may substitute form 1090. In such cases taxable income must be reconciled in Schedule M-1 with the net profit shown on the statement and entered as line 30. other corporations required to submit substantially similar statements of in-come and expense to any Federal, State, etc., authority may submit copies of such statements in place of the in-Banks, insurance companies,

be used if the lines on the form sched-ules are not sufficient. They must con-tain all the required information and the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be N. Attachments.—Attachments may ollow the format of the schedules on line on page 1, the total need not entered on the schedule but must page

ber on all attachments exactly as shown on your preaddressed form. Enter your name and identifying numentered on page 1

month, up to 25%, on the net amount

come tax) when due. The nenalty is a half percent a month or fraction of a

tion 6651 imposes a penalty for failure pay tax (other than estimated in-

Penalty for failure to pay tax.—Sec-

O. Amended return.—An error in a previously filed income tax return may be corrected by filing a Form 1120X. Form 843, or an amended Form 1120X is not Although the use of Form 1120X is not mandatory. IRS prefers it be used rather than a claim Form 843, 1120. Form 1120X is designed to an amended Form processing.

purpose of enabling shareholders to avoid the tax on individuals, settion 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the earnings.—In order to prevent accu-mulation of earnings and profits for the P. Tax on improperly accumulated purpose of such tax avoidance.

signed either by the president, vice president, treas-urer, chief accounting officer, or by any other corporate officer (suct) as tax Signature.—The return must be officer) who is authorized to sign. ö

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Transfers to corporation controlled by transferor—If a person acquires stock or securities of a corporation in exchange for property, and any gain or loss is not recognized under section 351, the transfero and transferor and transferor act transferor and transferor accommanded, the information required by section 1351–3 of the

ö one calendar month pursuant to section 333.—Such corporations should attach 738) of accumulated earnings and office including all items of income s computation (following the format in Revenue Procedure 65-10, C B. 1965-Corporations that liquidate within items of incoming to the date of all property and expense accrued up to which the transfer of all profits including all comoleted

Specific Instructions

ng advance payments and long-contracts, see section 1.451-5 of numbers on page 1 of the return.) Gross receipts.—Enter gross receipts or sales from all business operations except those required to be tions except those required to reported in lines 4 through 10. For porting advance payments and lon term contracts. regulations. line

of reporting, enter on line 1 the gross profit on collections from installment method use the installment you

and carry the same amount to line 3 Attach a schedule showing for the current and 3 preceding years: (a) gross sales. (b) cost of goods sold. (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected

changed without permission Applicaod of valuing inventories may not be Cost of goods sold.—The meth made on Form 3115

A corporation electing to use the last-in, first-out (LIFO) method of valuation yrovided in section 472 must attach form 970 to its return for the first year that method is to be used Cost of operations (where inventories

are not an income-deterniting too.

tor).—If the amount entered on line 2 includes an amount applicable to cost not an income determining fac-8 of operations, attach a schedule showing (1) salaries and wages and other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Sched-

from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243 (a)(1). received dividends [1] Enter ule C.)

domestic corporations subject to in-come tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the Small business investment companies enter dividends received deduction. 85%

are in fact interest and should not be treated as dividends. So-called dividends or earnings re-ceived from mutual savings banks, etc...

(2) Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

(3) Enter dividends received from foreign concorations and which qualify for the 85% deduction provided in section.

wholly owned foreign subsidiaries and which are eligible for the 100% deduc-[4.] Enter dividends received from ion 245(a).

the

with

(Numbered to correspond

and profits of a foreign corporation for a hazable year curing which (1) all of its outstanding stock is owned directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct In general, this deduction applies to dividends paid out of the earnings provided in section 245(b) tion

of a trade or business within the United States This 100% deduction does not

year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign cor-(election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable poration out of the earnings and profits of which the dividends are paid. apply if an

cluding minimum distributions under subpart § I that are not reportable on lines 3 and 4 Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart § [5] Enter foreign dividends (in-

[6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts re-ported in Schedule A, line 5 of Form(s) 3646

bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against

include recoveries

schedule should

for taxes 902 and gross-up to deemed paid under [7.] Include 960.

that are subject to the elective provisions of section 243(b) and are entitled to the 100% dividends-received deduction under section 243(a)(3) Corporations making this election are subject to the provisions of section 1561 dividends only those [8.] Enter

ton as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section 1564. [9] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends-received deduc-

capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sec-tions 856–858; dividends not eligible (other than capital gain dividends) received from regulated investment companies or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income and which are not subject to the 85% deduction; dividends from tax-exempt organizations: dividends (other than for a dividends received deduction because of the holding period of the stock dividends not properly reported above. [10.] Include

deposits, corporate bonds, tax refunds mortgages, bonds, notes.

one item you may identify it by showing the account caption in parentheses on line 10.

pensation, received as advances or re-imbursements and (2) amounts paid by or for the corporation for expenses in-curred by or on behalf of an officer. Col-umn 8 does not have to be completed

for any officer for whom the combined amount is less than \$10,000. by each member of an affiliated group included in a consolidated return. son who is elected or appointed to office or who is designated as such in the

This information is to be submitted

corporation's charter or bylaws such es

regular officer, chairman of the etc.

the

For this purpose an officer is a per-

board, cost of in-

Other interest.—Enter interest on

Do not offset interest income against interest expense.

a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become

(Revised)

the method of computing bad debts must be made on Form 3115.

erty. Deduct expenses such as repairs, interest, taxes, and depreciation in the

proper lines for deductions. 9(a). Net capital gains.

received for the rent of prop-

17. Taxes.—Enter taxes paid or accured during the taxable year and attach a schedule showing the type and

þ

exchange of a capital asset must

ក

reported in detail in Schedule D evented in detail or indicated.

D even

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon possession income taxes if a foreign tax credit is claimed: Federal taxes apportionment of taxes on real property between seller and purchaser. See section 164(d) for amount of tax. the taxpayer.

ceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it pro-

9(b). Ordinary gain or loss.—Enter the total ordinary gain or loss from line 9, Part II, Form 4797. Other income.—The attached

duces a lesser tax.

If the net long-term capital gain ex-

est but do not include interest on in-debtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from in-18. Interest.—Enter business inter come tax. (Section 265.)

any property to or for the use of certain private foundations. (Section 170(e).)

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related Mutual savings banks, building and banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings. cooperative loan associations, and

only

₽

consists

"other income" current year's taxes

tions or gifts actually paid within the traxable year to or for the use of charitable and governmental organizations described in section 170(c). taxpayers

> allowances, including expense account allowances, to each officer's compensation. Expense account allowance means (1) amounts, other than com-

12. Compensation of officers.— Complete column 8 of Schedule E for mine the highest paid officers, add all

our 25 highest paid officers. To deter-

S% of taxable income computed with-our regard to (1) this deduction, (2) the "special deductions" in line 29(b). (3) any net operating loss carryback to the taxable year under section 122, and (4) any capital loss carryback to the taxable year under section 1212(a)(1). The amount claimed may not exceed

the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years. Charitable contributions in excess of

Corporations on the accrual basis may elect to deduct contributions paid on on before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution. tion authorizing the contributions was

cidental repairs, including labor, sup-plies, and other items, that do not add to the value or appreciably prolong the life of the property, Include in this line the total amount of repairs from form

paid If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market Attach a schedule showing the name of each organization and the amount adopted by the board of directors.

value, if a contribution carryover is in-cluded, show the amount and how the Special rule for contributions of cercarryover was determined

tain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of in the case of certain contribu-tions, 621/2 % of the long-term (1) the ordinary income and (2) in the case of

that would have resulted if the property were sold at its fair market value. The reduction for 621/2% or the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of capital gain,

duction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same and to the adjusted basis as the amount realized is to the fair market value of the property Bargain sale to a charitable organization.—If a charitable contribution de-

(3) amount being amortized; (4) amountzation deducted in prior years (5) amortization period (number of months); (6) amortization for this year, and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. 20. Amortization.—If a deduction is claimed for amortization, attach a schedule showing; (1) A description of the expenditures being amortized; (2) date acquired, completed, or expended:

the cost of certified pollution control faculties may be amortized over a period of 60 months

21. Depreciation.—See instructions for Schedule G.

pletion rate for oil and gas wells is 22%. Refer to section 613(b) for rates applicable to other natural deposits. –The percentage de-22. Depletion.-

Form T if a deduction claimed for depletion of timber. Attach

24. Pension, profit-sharing, etc. plans,—Form 2950 must be attached for a deduction being claimed for contributions to a pension, profit-sharing, stock bonus or annuity plan. This form is to be attached whether the plan is profit-sharing, 24. Pension,

Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension. Employee benefit programs. qualified or nonqualified.

the

must be shown on line 1 of

profit-sharing, etc plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and profit-sharing, etc. p. 24. Contribed welfare programs

come shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to than exempt interest income. Items directly attributable to wholly exempt in-26. Other deductions.—No deduc-in is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items di-

come, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. an item is indirectly attributable both to taxable income and exempt insuch taxable income.

If an item is ind

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the by apportionment allocated separately.

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over years. The net operating loss must

if stable years to which it may be care or red, then to the next earliest year, etc. or ried, then to the next earliest year, etc. or ried, then to the next earliest year, etc. or carried to each of the other 7 taxable to years is the excess, if any, of the loss over the sum of the taxable income for each of the office and the prior taxable years to which years the sum of the taxable income for each of the prior taxable years to which yetheloss may be carried. (Section 172 a

the excess of allowable deductions over gross income, computed with the fol-The term "net operating loss" means modifications under

(1) No net operating loss deduction is allowed.

deduction pro-(Western Hemitrade corporations) is not (2) The special vided in section 922 allowed sphere

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(8). of the regulations.

duction is the sum of the carryovers and carrybacks. However, the following As stated, the net operating loss deduction is the sum

Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods. rea. property.—Tangible personal property,

property other

Fill in Schedule G if a deduction is claimed for depreciation of property,

Schedule G—Depreciation

patents.

leasehold improvements,

copyrights Form 4562. Depreciation. may be used as a supplement to 5chedule G.

preciation rules are in effect for 1971.
Persons using Rev Procs. 62–21, 65–13. or 71–25 should see Form 4832 13. or 71–25 should see Form 4832 (Revised) and Publication 534, Tax In-

depreciation rules.--New

Ne∝

for the acquisition of such property or for the permanent financing thereof, depreciation is imited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the erty acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written con-24, 1969, pursuant to a written con-tract entered into before July 25, 1969. residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real prop-Used section 1250 property.—Used straight line method. whether new or used, may be deprecisted under the straight line method or
cisted under the straight line method.
New tangible personal property with
a useful lite of 3 years or more may also
be depreciated under (1) the double
declining balance method, (2) the sum
of the years digits method, and (3) ary
other method that does not result in e
accumulated allowances at the end of any year (during the first two:thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used. New section 1250 property.—The double declining balance and sum of the year-digits methods may not be used except for (1) new residential rental property (from which at least

for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. Rehabilitation expenditures for low-income rental housing.—An election made to depreciate property attributable to rehabilitation expenditures details, see section 167(k). ē 80% of the gross rental income is adevived from rental of residential units).

(2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969.

be taken into account in determining the depreciation deduction for real prop-erty except under the declining balance method. For personal property (other than livestock) with a useful life of 3

Safvage value.—Salvage value must

years or more, salvage value must be account to the extent it ex-

formation on Depreciation, for details from 4832 (Revised) should be used for making the election and determining the depreciation deduction under the new rules.

ceeds 10% of the cost or other basis of the property except under the declining balance method and the new depreciation system.

modifications must be taken into ac-count in determining the taxable in-come that must be subtracted from a net operating loss to determine the por-tion of such loss that will still be available to carry to a subsequent year:

(Western Hemicorporations) is deduction (a) The special or vided in section 922 (sphere trade corporal

(b) The net operating loss deduction is determined without regard to the net, operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation

1. A small business investment company operating under the Small Business Investment Act of 1956 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(Z).

If you have a net operating loss carryback and desire a "quick refund" of taxes, file form 1139 within 12 months after the close of the taxable year in which the net operating loss was sustained. (Section 6411.)

creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form If a net operating loss carryback 1139.

29(b). Special deductions.—See instructions for Schedule I.

section 1212(a)(1).

Section 179-Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowcorporations may elect to write off 20% of the cost (before adjustment

3. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years cate-gory used in computing the investment credit, the tax for the year of disposi-tion must be increased by the differ-ence between the credit taken (includ-

For taxable years beginning in 1971.
only one member of a group that has made an electron under section 1562 may claim a full \$25,000 surtax exemption with the others being limited to \$16,667. (This \$16,667 is further reduced in years 1972 through 1974 and becomes zero in 1975.) Section 1564(a)(2) provides that the component members of the controlled group

must elect which member is to receive the full \$2,5,000 and which members are to be limited to \$16,667. This election may be made by attaching a state ment to the return of the corporation claiming the full \$25,000 surfax exemption stating that it is the corporation that the controlled group has selected to claim the \$25,000 amount under the provisions of section 1564(e) to \$100 the controlled group has selected to claim the \$25,000 amount under the provisions of section 1564(e) to \$100 the controlled group each member of the controlled group each member of the controlled group. ble year of each member of the group and must show the name, address, employer identification number and tax subject to the reduced \$16,667 exemp-tion. Such other members must attach

Deduction for dividends

received deduction.

a copy of the statement to their return.
If the group elects to have each component member claim a separate surtional tax of 6% of the amount of intax exemption under section 1562, each only one member of the group has any taxable income, the 6% tax does not component member must pay an addi-

> Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade

corporations a deduction of 29.167 per-

out regard to this deduction.

life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank

1. Surtax exemption.—In general, corporations are entitled to a \$25,000

Schedule J—Tax Computation

aggregate cost of \$10,000.
Controlled corporate groups must apportion this \$10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a pose, action 179(d)(7) provides a pose, action of controlled groups. surtax exemption. Certain controlled Total additional first-year deprecia

property (whether new or used) with a

salvage value) of tangible personal

٥

Schedule I-Special Deductions

(Numbered to correspond with line

numbers in Schedule I.)

corporations, however, are limited to a smaller amount under the provisions of sections 1561, 1562 and 1564. (See

surtax exemption equally among all component members of the group unless the group specifically consents to spit up the \$25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the 1561, a controlled group of corpora-tions, with respect to a specified De-cember 31, must divide one \$25,000 section 5 provisions In general, no dividends-received deduction will be allowed on any share of stock (e) that is disposed of if the corporation held it for 15 days or less, or (b) to the extent the corporation is under an obligation to make corre-

company,

investment

Mutual savings banks conducting

depreciation schedule. more, up to an

section 1563 for definition of controlled group.) Under the

sponding payments with respect to sub-stantially dentical stock or securities.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85.6 of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule I). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the tasable year under certain preferred stock of public utilities.—Section 27 allows public utilities a deduction of 29.167 percent
of the lesser of (1) dividends paid on
their preferred stock during the taxable
year, or (2) taxable income computed
without regard to this deduction. In a
year in which a net operating loss
occurs, section 172(d) provides that
the deduction is to be computed without regard to section 247(a)(1)(8). in a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is received deduction of 100% included in line 2 is not subject to the overall 85% limitation. Financial institutions, see section created by the dividends received de-duction. In the case of a small business 596 for special limitation on dividendsdividends

If the additional first-year allowance is elected, the basis of the property deduction when computing ordinary must be reduced by the amount of

or deductions allocable to the life insur-ance department; and (2) a partial tax on the taxable informe computed on Form 1120—to the life insurance de-partment. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120—L as a schedule and identify as such.

ing carrybacks and carryovers) on the property and the credit that would have been allowed had the actual life been used. (See section 47(s)(4) and (5) for exceptions.) Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be off set against the current year's investment credit.

4. Minimum tax on tax preference items.—Corporations having tax preference items must attach form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

Under the provisions of section 56, certain items of tax preference are subject to a minimum income tax. These tax preference items, after deducting a \$30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

sonal property subject to a net lesse.*
(4) Amortization of pollution control fa-citities, (5) Amortization of railroad rolling stock, (6) Reserves for losses on bad debts of innancia institutions, (7) Excess percentage depletion, and (8) Items of tax preference include: (1) Excess investment interest,* (2) Accelerated depreciation on real property Accelerated depreciation ල

Applies only to personal holding companies

Tax Guide for Small Business (Publication Tax). This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Weshington, CC. 20402, or from your District Director, for 75 cents.

Historical Summary

Contents

Basic tables

- 9.1 Proprietorships: Receipts, selected deductions, and net profit, by industrial division, 1962–1971, 248
- 9.2 Partnerships: Receipts, selected deductions, and net profit, by industrial division, 1962–1971, 250
- 9.3 Small Business Corporations: Receipts, selected deductions, and net income, by industrial division, 1962–1971, 253
- 9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1962–1971, 256

This section contains statistics for proprietorships, partner-ships, Small Business Corporations, and all corporations for the 10-year period 1962–1971. Tables 9.1–9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in Statistics of Income for each year, Business Income Tax Returns or Corporation Income Tax Returns. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

Business Returns/1971 · Historical Summary

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971 [All figures are estimates based on samples--money amounts are in thousands of dollars]

		8usiness	es with and w	ithout net p	rofit			81	usinesses wit	h net profi	t	
				Deductions					-	Deductions		
Industrial division and year	Number of businesses	8usiness receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	8usiness receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970.	9,182,586 9,135,954 9,192,746 9,078,466 9,086,714 9,126,082 9,211,613 9,429,822 9,399,653 9,744,640	178,420,483 181,551,305 188,737,610 199,384,599 207,446,686 211,372,116 222,105,222 234,334,588 237,726,748 255,242,662	105,786,276 106,411,371 109,491,194 116,417,236 120,090,602 120,938,866 127,206,770 132,215,825 133,526,775 144,592,193	7,200,760 7,338,432 7,580,287 7,937,307 8,313,713 8,753,059 9,050,068 9,685,927 10,049,833 10,541,292	19,462,102 19,949,372 20,751,028 21,702,582 22,291,590 22,764,798 23,937,751 25,206,852 25,324,395 26,449,553	23,770,528 25,555,837 27,887,417 30,030,195 30,407,572 31,870,535 33,867,537 33,214,737	7,074,465 7,067,117 7,039,112 7,036,843 6,928,587 6,856,896 6,972,915 6,675,680	185,385,032 188,512,794 197,552,082 208,454,770 208,994,001	101,629,688 104,029,673 104,518,221 109,275,642 113,637,465 112,908,043	5,667,222 6,037,455 6,311,253 6,530,419 6,739,184 7,188,938 7,231,591	16,963,696 17,079,417 18,010,185 18,949,208 19,592,589 19,801,075 20,731,913 21,840,619 21,731,948 22,677,199	27,166,780 27,435,631 29,599,655 31,637,317 34,054,949 34,896,175 36,755,091 39,316,237 39,335,180 41,421,911
AGRICULTURE, FORESTRY, AND FISHERY												
1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970.	3,444,116 3,338,081 3,288,873 3,225,266 3,172,739 3,195,602 3,205,683 3,258,696 3,078,255 3,126,160	30,200,142 30,049,957 29,532,128 32,159,830 35,485,823 35,271,425 37,361,795 40,213,513 41,819,207 43,813,248	17,918,750 18,150,600 17,203,300 18,593,763 20,553,384 20,291,208 22,097,507 23,439,097 25,257,528 26,502,177	3,277,181 3,268,940 3,378,609 3,586,296 3,822,928 4,070,063 4,275,452 4,603,523 4,778,291 5,024,280	2,405,418 2,307,125 2,438,319 2,441,800 2,586,765 2,584,252 2,683,333 2,867,988 2,949,351 2,908,079	3,048,031 2,998,897 3,780,717 4,498,417 3,770,215 3,545,128 4,054,037 3,168,068	2,015,555 1,968,988 2,044,383	24,702,604 23,590,596 23,299,447 26,391,071 29,261,178 28,129,573 29,860,287 32,475,860 32,262,998 33,494,460	12,475,535 11,825,733 13,832,946 15,317,263 14,330,876 15,856,932 16,993,523 17,226,008	2,222,997 2,284,945 2,504,985 2,723,678 2,801,415 2,904,167 3,141,385 3,124,447	1,715,006 1,619,395 1,683,120 1,721,172 1,862,112 1,835,194 1,871,190 2,018,868 2,025,153 2,008,931	5,331,680 5,007,600 5,154,409 5,740,515 6,496,998 6,088,476 6,056,162 6,727,738 6,218,890 6,432,712
MINING 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970.	34,987 34,438 32,147 36,378 42,696 45,677 43,488 58,808 58,808 58,563	987,483 1,048,761 985,308 943,037 1,117,131 1,323,164 1,219,968 1,450,329 1,446,607 1,556,413	286,453 245,771 185,816 202,169 203,112 213,515 267,159 316,197 276,129 275,415	102,969 90,292 88,906 92,016 100,621 132,676 118,096 122,414 125,901	144,490 169,460 131,252 129,217 121,902 117,631 144,720 160,998 166,214	163,855 19,875 147,105 17,430 156,996 173,873 196,630 111,033 117,795	20,533 23,935 27,480 22,759 32,063 28,882	617,200 612,570 638,720 658,625 655,610 903,488 771,051 935,388 1,001,963	160,074 124,595 152,070 152,247 147,311 155,056 163,037 201,097 177,222 187,282	49,300 40,352 38,241 48,746 47,810 73,174 56,465 62,939 68,283 75,395	86,605 100,627 98,414 91,405 86,630 84,910 100,654 117,009 126,956 110,344	94,549 111,250 138,289 121,754 122,699 139,011 137,240 167,427 217,225 223,554
CONTRACT CONSTRUCTION	,		,	, , , , ,			,	.,,	,			
1962 1963 1964 1965 1966 1967 1968 1969 1970	687,187 691,613 695,333 704,627 689,842 680,460 663,301 722,604 684,643 735,846	15,539,360 16,344,887 17,100,609 19,308,272 19,163,506 18,334,278 19,333,780 21,484,393 20,099,158 23,334,473	9,445,822 9,394,841 10,241,182 11,811,695 11,856,409 10,921,692 11,783,574 12,575,645 11,584,893 13,599,863	415,758 464,537 463,749 495,045 535,336 548,032 546,404 633,947 624,626 648,454	3,378,841 3,694,724 3,768,912 4,064,822 4,094,341 3,887,656 4,128,498 4,448,035 4,187,238 4,698,656	2,334,785 2,685,430 2,733,249 2,750,893 2,886,567 3,232,592	628,881 632,049 635,341 641,593 621,090 611,280 596,502 644,346 602,545 650,117	14,411,959 14,739,090 15,709,045 17,847,914 17,549,570 16,929,979 17,702,083 19,634,121 18,393,839 21,197,393	8,650,822 8,530,603 9,230,189 10,746,825 10,637,718 9,874,535 10,518,563 11,224,667 10,345,062 12,085,352	360,575 390,013 402,196 423,136 440,302 475,393 470,842 543,476 534,918 535,535	3,124,649 3,237,572 3,370,263 3,744,170 3,773,646 3,529,412 3,687,273 4,001,866 3,753,806 4,202,180	2,231,212 2,341,020 2,489,348 2,822,495 2,901,370 2,922,653 3,068,424 3,434,078 3,273,698 3,737,540
MANUFACTURING												
1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970.	180.805 187,398 185,311 185,843 179,649 169,505 172,333 172,432 183,466 186,019	6,710,267 6,369,127 6,708,523 7,266,965 7,145,493 6,472,710 6,672,726 6,881,128 6,701,707 6,927,983	4,030,069 3,689,212 3,894,991 4,269,564 4,132,813 3,728,940 3,756,727 3,809,464 3,645,951 3,774,168	216,946 238,098 243,219 274,676 264,129 279,090 279,170 284,608 336,019 322,621	1,489,698 1,475,029 1,443,081 1,647,764 1,546,194 1,405,382 1,535,565 1,522,138 1,473,911 1,455,137	654,001 677,601 706,345 773,958 872,148 748,121 757,474 805,536 734,199 745,285	145,119 152,282 147,505 148,361 147,462 127,705 128,320 128,351 132,150	5,813,533 5,778,576 6,108,497 6,438,359 6,633,254 5,573,294 5,936,554 6,141,433 5,883,399 6,048,270	3,393,634 3,280,502 3,522,070 3,729,055 3,810,335 3,081,985 3,266,637 3,315,630 3,141,474 3,190,690	180,933 200,668 194,686 224,306 222,766 219,724 221,557 233,798 256,553 254,499	1,309,462 1,315,043 1,281,594 1,422,244 1,398,694 1,213,177 1,353,418 1,340,877 1,260,451 1,239,650	729,649 765,628 786,144 869,854 958,547 852,999 870,491 912,841 872,118
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
1962. 1963. 1964. 1965. 1966. 1967. 1968. 1968. 1970. 1971.	283,955 307,103 291,888 296,621 296,361 277,807 285,910 284,708 296,216 300,158	4,241,309 4,969,278 4,860,538 5,526,927 5,755,221 5,538,856 6,174,955 6,174,338 7,124,099	834,279 915,512 909,487 1,193,042 1,211,033 1,258,718 1,322,468 1,316,047 1,402,107 1,519,834	411,717 499,867 479,181 541,025 521,447 525,556 607,306 610,228 647,645 676,365	701,827 831,868 746,118 844,967 871,123 908,714 981,775 994,683 1,007,729 1,112,704	642,210 694,347 731,110 826,392 869,302 812,199 925,258 921,872 895,410 995,258	231,482 250,934 238,827 247,333 245,562 224,390 229,678 228,749 231,757 235,207	3,711,428 4,135,054 4,210,448 4,903,679 4,962,895 4,906,150 5,349,050 5,342,969 5,567,949 6,082,779	716,700 687,216 793,091 1,035,589 1,078,063 1,158,014 1,123,871 1,112,770 1,160,889 1,251,372	321,277 381,393 364,673 435,595 396,727 403,385 473,368 476,732 491,777 503,253	604,911 688,408 647,343 733,085 746,921 784,531 838,845 832,576 856,617 918,646	730,785 786,612 844,667 926,793 966,554 932,541 1,056,310 1,055,095 1,056,644 1,166,799
WHOLESALF AND RETAIL TRADE		,										
1962 1963. 1964. 1965.	1,888,602 1,836,746 1,863,551 1,853,913 1,812,872	88,977,310 89,775,198 93,454,166 97,190,462 99,684,065	66,859,635 67,214,690 69,835,183 72,808,563 74,589,575	1,258,403 1,229,788 1,248,312 1,275,387 1,293,571	6,708,630 6,817,523 7,030,550 7,393,896 7,534,149	6,293,638 6,623,844 6,889,526	1,483,457 1,496,152 1,494,437	80,514,561 80,571,901 85,447,079 88,200,688 89,514,864	63,425,836 65,447,690 66,238,628	1,026,317 1,060,178 1,085,794 1,091,688	5,873,752 5,915,500 6,226,581 6,528,714 6,594,089	6,445,813 6,445,488 6,937,648 7,254,231 7,601,516
1967. 1968. 1969. 1970. 1971. Footnote at end of table.	1,958,469 1,992,253	102,629,235 106,886,227 110,286,226 111,516,393 120,143,547	76,636,294 79,331,819 81,530,616 82,168,752 89,041,624	1,335,780 1,356,218 1,430,499 1,435,500 1,518,465	7,793,192 8,124,629 8,464,444 8,573,253 9,008,990	7,694,711 7,634,088	1,462,701 1,481,547 1,471,127 1,450,189 1,486,106	93,119,463 96,562,637 99,355,360 99,900,603 107,986,590	70,913,342 72,718,018 72,885,473	1,146,746 1,193,378 1,182,867	6,914,393 7,139,303 7,390,277 7,432,314 7,831,172	7,815,668 8,459,017 8,641,136 8,656,913 9,185,597

Footnote at end of table,

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

		Business	es with and w	ithout net p	rofit				Businesses wi	th net profit		
				Oeductions						Deductions		
Industrial division and year	Number of businesses	8usiness receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Deprecta- tion	Payroll	Net profit
WHOLESALE AND RETAIL TRAGEContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	12)
Wholesale Trade												
1962	319,131 324,392 295,908 265,320 280,547	16,953,449 17,916,959 19,003,445 17,933,837 19,808,132	12,797,126 13,465,276 14,661,801 13,772,522 15,222,169	234,061 229,568 220,605 210,755 224,176	858,566 886,342 874,960 867,032 982,724	1,518,269 1,477,840 1,482,538	270,439 275,340 251,416 225,838 230,960	15,779,629 16,702,226 17,762,184 16,209,256 17,622,829	11,803,120 12,446,025 13,589,624 12,226,042 13,359,330	204,176 202,375 193,457 183,782 186,787	810,473 809,690 788,798 848,506	1,539,636 1,610,665 1,577,255 1,558,274 1,762,971
1967. 1968. 1969. 1970.	268,392 267,180 274,421	19,712,467 20,432,113 20,961,098 21,555,521 23,880,319	15,326,388 15,459,021 15,906,687 16,295,532 18,251,103	228,297 233,568 251,131 254,083 268,757	977,989 1,023,380 1,034,141 1,051,190 1,030,424		216,008 228,152 212,718 216,275 240,805	17,659,398 18,736,016 19,137,152 19,435,571 21,958,632	13,533,987 14,027,288 14,347,533 14,490,647 16,652,728	196,672 204,778 215,401 217,012 226,457	911,620 928,424 931,566	1,633,184 1,913,358 1,932,402 1,971,963 2,152,590
Retail Trade												
1962	1,471,400 1,529,155 1,554,097	68,439,778 69,200,711 71,972,240 77,760,046 78,610,283 81,115,999 85,489,751 88,649,279 89,315,223 94,286,079	51,356,872 51,787,349 53,329,565 57,974,961 58,424,410 60,023,866 63,156,453 65,173,511 65,445,491 69,131,935	965,555 956,677 985,515 1,039,476 1,051,213 1,073,929 1,108,087 1,165,535 1,170,455 1,221,714	6,388,032 6,437,789 6,671,213 7,020,257 7,392,857 7,490,430	4,121,256 4,665,095 5,019,098 5,176,801 5,412,338 5,777,680	1,215,509 1,243,194 1,195,436 1,219,032 1,240,449 1,239,307 1,216,735	61,562,016 61,476,755 65,452,315 70,766,802 70,762,122 73,928,192 76,966,571 79,595,810 79,936,465 84,173,980	45,792,522 45,556,988 48,189,207 52,379,740 52,043,951 54,307,877 56,256,231 57,964,949 58,055,472 61,114,825	814.832 788,718 831,095 882,744 890,424 906,003 929,764 967,252 958,312 998,340	4,879,325 5,230,351 5,643,531 5,647,263 5,911,601 6,154,979 6,427,514 6,474,804	4,684,986 4,650,897 5,191,828 5,558,255 5,755,089 6,016,193 6,462,823 6,621,191 6,608,479 6,930,956
Wholesale and Retail Trade									1			
1962	54,697 40,954 38,488 34,496 19,768	3,584,083 2,657,528 2,478,481 1,496,579 1,265,650	2,705,637 1,962,065 1,843,817 1,061,080 942,996	58,787 43,543 42,192 25,156 18,182	333,505 258,809 209,216 138,832 113,636	195,910 167,960 150,703 122,208 61,717	41,366 31,822 29,227 25,405 13,666	3,172,916 2,392,920 2,232,580 1,224,630 1,129,913	2,380,990 1,761,926 1,647,005 841,908 835,347	48,431 35,224 35,626 19,268 14,477	284,350 225,202 186,540 96,385 98,320	183,926 168,565 137,702
1967	36,477 18,572 27,252 28,602 31,802	1,800,769 964,363 675,849 645,649 1,977,149	1,286,040 716,345 450,418 427,729 1,658,586	33,554 14,563 13,833 10,962 27,994	143,990 80,992 37,446 31,633 70,591	61,749	27,661 12,946 19,102 17,179 22,411	1,531,873 860,050 622,398 528,567 1,853,978	1,069,763 629,823 405,536 339,354 1,561,779	24,039 12,204 10,725 7,543 22,591	115,049 72,704 34,339 25,944 57,265	82,836 87,543 76,471
FINANCE, INSURANCE, AND REAL ESTATE												
1962. 1963. 1964. 1965.	472,674 506,111 543,050 539,443 575,942	5,172,284 5,467,484 6,108,907 7,022,354 6,593,529	1,084,764 1,223,668 1,208,716 1,744,857 1,248,777	247,280 249,432 283,363 295,444 327,432	404,539 457,530 483,333	1,638,461 1,781,505 1,978,168 2,150,652 2,151,435	391,224 412,396 442,584 439,036 463,544	4,780,621 5,033,077 5,527,666 6,338,837 5,982,464	971,875 1,061,641 1,034,497 1,465,876 1,090,510	177,395 190,602 215,943 203,536 209,864	362,472 405,362 408,171	1,768,651 1,922,059 2,157,242 2,336,854 2,388,283
1967. 1968. 1969. 1970.	548,651 515,872 515,688 565,898 588,354	6,738,222 7,759,614 7,986,239 8,345,823 9,463,636	1,308,291 1,951,035 1,834,971 1,721,028 1,797,825	277,558 275,527 286,001 319,385 364,060	479,761 511,055 549,257	2,242,242 2,501,210 2,570,646 2,561,379 3,031,302	451,660 415,438 411,726 430,153 454,405	5,926,747 6,795,800 7,157,610 7,346,475 8,314,892	1,065,975 1,413,912 1,488,499 1,339,953 1,435,403	167,282 193,674 197,650 199,125 223,342	410,945 438,048 455,392	2,454,605 2,749,237 2,860,929 2,935,162 3,428,997
SERVICES												
1962	2,185,196 2,240,321 2,207,927 2,270,739	27,095,434 29,290,178 29,788,755 31,990,956	5,356,790 5,651,938 5,723,494 6,013,068	1,247,634 1,276,880 1,368,862 1,369,449 1,433,567 1,571,603	4,206,790 4,666,881 4,677,077 5,049,078	9,289,343 9,528,995 10,465,517 11,007,933 11,999,126 13,019,978	1,874,384 1,912,823 1,887,005 1,944,528	24,536,355 25,222,511 27,497,188 28,146,136 30,355,662 32,776,970	4,581,921 4,793,642 5,080,753 5,154,546 5,456,224 5,842,357	1,003,976 1,016,149 1,085,104 1,106,446 1,167,608 1,254,014	3,804,062 4,240,266 4,282,214 4,696,134	9,724,645 9,971,311 10,981,852 11,509,803 12,512,870 13,613,896
1968. 1969. 1970. 1971.	2,390,247 2,426,599 2,506,995	36,547,905 39,611,478	6,642,851 7,263,430 7,312,335	1,585,763 1,706,907 1,765,425 1,827,677	5,850,540 6,213,086 6,367,979	13,645,498 14,634,558 15,063,044 15,244,117	1,996,989 1,988,904 2,008,045	34,457,414 37,213,294 38,274,796 39,484,563	5,990,124 6,469,411 6,516,313 6,904,532	1,267,937 1,334,875 1,360,632 1,378,347	5,323,621 5,679,858 5,784,139	14,307,462 15,456,224 15,992,810 16,274,667
NATURE OF BUSINESS NOT ALLOCABLE							 			,,,,,,	,	100 751
1962 1963 1964 1965 1966 1967	52,272 28,448 45,874 40,075	513,301 431,179 697,253 177,992 510,962 280,472	232,876 220,287 360,581 70,089 282,431 118,475	22,872 20,598 26,086 7,969 14,682	55,595 42,314 68,385 19,706 42,433	94,482 45,921 93,112 59,338	41,940 34,120 40,700 20,603 35,090 29,501	443,860 385,824 618,563 165,798 469,535 247,130	194,247 194,825 310,098 64,914 253,621 97,796	16,581 15,688 21,256 4,911 10,810 9,318	45,560 36,338 57,242 18,033 38,952	84,663 110,056 55,018 106,112 76,326
1968	31,818 41,261	148,252 246,944 431,042 456,409	53,630 130,358 158,052 216,533	6,132 7,800 17,041 15,700	8,930 24,425 49,463 46,490	50,215 93,741	17,340 23,297 30,354 26,182	117,206 218,735 361,979 382,183	29,224 113,850 115,649 169,532	4,428 4,705 12,989 10,787	6,664 21,240 37,120 41,498	60,769 111,720

lnet loss exceeds net profit. NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971
[All figures are estimates based on samples--money amounts are in thousands of dollars]

PARTNERSHIPS

		Partn	erships wi	th and without	net profit					Partnerships	with net	profit		
	-				Deductions			,				Deductions		
Industrial division and year	Number of partner- ships	Total	Business	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	number or partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecta- tion	Payroll	Net profit
ATT. TADRICTBEAT. DIVISTONS	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
1962 1963 1964 1965 1966	932,181 924,276 922,160 914,215 922,680	73,672,672 73,274,451 74,822,051 75,258,639 79,776,231	72,303,784 71,762,372 73,252,175 73,588,349 78,153,124	43,699,378 43,076,617 42,918,074 41,896,201 45,451,072	2,213,291 2,267,622 2,445,239 2,529,645 2,764,916	n.a. n.a. 10,558,384 9,942,768 10,367,514	8,513,019 8,668,166 9,244,464 9,699,145	718,459 701,660 694,126 684,822 684,742	65,536,131 64,953,784 66,665,948 67,303,182 70,943,604	64,372,807 63,674,634 65,332,749 65,884,881 69,562,449	38,595,238 37,839,310 38,096,687 37,375,988 40,319,941	1,551,108 1,564,086 1,646,011 1,674,269 1,750,649	n.a. 9,247,428 8,796,355 9,158,541	9,746,499 10,007,899 10,725,359 11,267,913
1967 1968 1970 1970 1971	906,182 917,500 920,831 936,133	80,137,915 82,866,910 87,204,511 93,348,080 99,802,234	78,022,998 80,531,944 84,161,394 90,208,834 96,277,784	43,148,059 42,894,179 43,278,270 46,040,874 47,930,134	3,006,673 3,326,710 3,958,721 4,578,820 5,112,438	10,693,596 11,155,085 11,843,497 12,276,160 12,737,903	10, 865, 953 11, 405, 163 10, 486, 453 9, 790, 396 9, 146, 110	661,386 659,913 651,237 639,795 641,383	70,724,290 73,149,165 74,595,157 78,032,236 83,653,858	68,920,955 71,176,345 72,270,962 75,574,181 80,787,398	38,027,125 37,866,875 37,370,049 38,681,157 40,923,449	1,824,843 2,019,725 2,187,299 2,364,730 2,525,748	9,461,384 9,871,201 9,985,658 10,236,056 10,673,094	12,760,022 13,571,422 14,010,728 14,419,124 15,506,775
ACRICULTURE, FORESTRY, AND FISHERY 1962. 1964. 1965. 1965. 1966.	133,647 130,420 130,359 127,782 125,101	5,076,573 4,800,591 5,027,854 5,141,160 5,412,976	4,982,847 4,689,503 4,929,185 5,023,893 5,268,060	2,884,585 2,899,338 2,848,229 3,125,755 3,183,827	333,887 324,041 359,424 370,825 399,554	n.a. n.a. 599,033 561,676 543,835	655,206 566,518 611,023 676,917 750,310	101,664 95,820 93,018 92,417 93,143	4,219,864 3,898,547 4,037,501 4,283,259 4,535,213	4,144,854 3,808,028 3,958,738 4,189,628 4,418,817	2,248,459 2,178,024 2,085,436 2,423,572 2,483,384	247,758 235,822 252,020 258,904 289,968	n.a. n.a. 443,826 412,983 413,230	834,801 765,879 845,006 915,849 996,040
1967 1968 1969 1970 1971	124,633 120,759 119,819 124,165 121,318	5,612,519 5,525,537 7,041,367 7,918,857 8,258,526	5,449,690 5,344,029 6,487,492 7,275,574 7,639,041	3,394,603 3,163,756 4,289,777 4,991,516 5,106,164	400,765 420,308 475,189 540,257 549,129	527,190 540,201 683,186 715,180 720,602	633,453 654,300 668,282 653,706 528,570	87,726 86,457 85,077 84,325	4,545,529 4,566,409 5,587,029 6,158,645 6,594,077	4,409,165 4,423,441 5,150,002 5,641,424 6,116,246	2,563,734 2,460,305 3,211,886 3,569,023 3,867,849	279,916 294,991 326,710 358,566 356,942	389,090 402,485 476,501 518,895 525,161	910,322 940,561 1,013,777 1,079,118 1,069,551
HINING 1962 1963 1964 1966	15,040 14,150 14,432 14,902 13,238	944,894 935,143 1,027,521 920,931 939,833	912,334 893,581 976,134 865,822 882,348	500,615 484,560 484,314 366,200 490,749	83,941 78,717 79,690 74,580 72,664	n.a. n.a. 200,002 125,460 133,569	13,761 19,497 22,953 113,068 10,534	8,944 8,747 8,871 8,469 7,883	714,356 726,403 836,461 703,981 721,568	691,641 697,644 802,270 668,410 677,340	336,384 336,735 351,676 247,113 312,253	53,966 52,092 56,589 50,320 42,349	n.a. n.a. 147,377 93,519 99,024	112,401 117,651 144,649 128,196 144,821
1967. 1968. 1969. 1970.	13,243 13,227 11,475 14,383 13,414	1,110,685 1,035,817 1,143,406 1,278,001 1,378,948	1,045,433 970,425 1,079,344 1,184,887 1,292,351	473,729 416,913 530,167 587,479 548,839	88,844 80,589 88,179 100,247 103,488	133,584 124,305 135,396 139,157 145,283	65,219 72,806 1241,678 1244,874 1869,720	8,081 7,212 6,320 8,816 6,690	863,791 831,494 920,499 986,431 1,135,605	820,455 783,873 874,136 931,353 1,077,141	330,863 294,240 353,780 358,689 378,326	56,916 56,426 49,991 67,326 71,419	98,744 98,973 113,417 104,869 113,789	208,062 193,096 218,353 256,417 326,047
CONTRACT CONSTRUCTION 1962. 1964. 1964. 1965.	58,164 60,408 57,298 58,481 56,115	6,877,933 6,971,722 6,685,456 7,092,010 7,865,406	6,804,981 6,894,915 6,616,175 7,003,491 7,771,390	5,284,785 5,280,665 5,026,633 5,220,313 6,115,338	153,763 138,624 144,258 142,726 139,585	n.a. n.a. 1,825,308 1,394,183 1,364,394	594,149 624,528 681,596 676,384 763,489	49,019 50,047 48,178 49,271 47,090	5,850,327 5,933,869 5,868,716 6,183,113 7,017,553	5,791,860 5,872,427 5,815,312 6,108,872 6,939,738	4,376,880 4,378,949 4,325,116 4,474,279 5,363,482	112,371 109,912 117,138 118,702	n.a. n.a. 1,553,480 1,178,157	699,811 733,942 751,346 769,398 835,240
1967 1968 1969 1970	52,342 49,688 50,562 51,001 53,047	7,256,095 7,475,564 7,398,617 7,701,002 8,454,570	7,129,026 7,365,160 7,292,686 7,602,653 8,338,018	5,372,941 5,521,639 5,490,840 5,681,998 6,215,776	138,946 189,063 144,970 172,161 160,257	1,302,848 1,282,541 1,327,705 1,347,634 1,579,907	741,540 800,748 782,703 749,622 855,788	43,428 42,033 41,407 41,327 43,063	6,408,475 6,553,907 6,303,188 6,382,729 7,261,188	6,304,120 6,469,468 6,217,990 6,306,064 7,166,478	4,681,637 4,728,037 4,561,865 4,571,496 5,219,481	116,868 165,999 118,333 119,550	1,137,638 1,084,610 1,065,963 1,083,571 1,306,811	811,150 899,101 879,176 867,265 968,181
1962	43,091 39,368 40,411 36,566 36,544	6,702,990 6,155,987 6,591,833 5,664,938 6,144,233	6,653,967 6,106,914 6,542,733 5,596,362 6,076,860	4,870,220 4,462,866 4,816,939 3,953,266 4,347,937	141,380 128,458 140,549 123,045 134,951	n.a. n.a. 1,388,998 1,152,346 1,280,295	594,927 543,063 608,277 589,389 617,142	35,119 31,342 32,376 29,332 29,018	6,037,235 5,510,133 6,061,654 5,204,422 5,555,944	5,995,113 5,470,868 6,018,885 5,143,316 5,500,063	4,338,840 3,938,720 4,380,628 3,597,616 3,880,636	118,938 110,092 124,118 108,557 112,565	n.a. n,a. 1,252,732 1,045,768 1,138,388	645,125 582,190 648,887 623,704 675,292
1967 1968 1969 1970 1971 Footnotes at end of table.	34,486 32,665 30,495 28,495 27,214	5,697,329 5,582,083 5,132,246 5,264,148 5,393,558	5,640,008 5,530,670 5,072,012 5,206,838 5,330,608	3,962,280 3,825,781 3,480,335 3,629,691 3,727,093	139,482 168,801 148,332 183,064 200,094	1,174,449 1,127,971 1,063,219 1,062,546 1,030,504	561,919 544,305 476,279 411,093 333,351	27,316 25,643 23,844 20,198 19,871	5,137,048 4,980,781 4,435,864 4,461,159 4,544,048	5,088,538 4,937,144 4,392,107 4,419,682 4,498,432	3,534,108 3,388,300 2,948,173 3,019,217 3,089,673	114,402 115,567 105,856 121,954 124,199	1,039,105 1,016,758 914,657 871,444 830,095	621,046 608,336 583,438 523,328 495,515

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued (All figures are estimates based on samples-money amounts are in rhousands of dollars]

			da ber antidaren	the state of the state of										
										Larringtall	MICH HEL	prorit	-	
Industrial division and year	Number of partner- ships	Total	Business receipts	Cost of sales and operations	Oeprecia-	Payroll	Net profit (less loss)	Number of partner- ships	Total	Susiness receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit
TRANSPORTATION, COMUNICATION, ELECTRIC, GAS,	£	(2)	(3)	(4)	(5)	(9)	3	(8)	(6)	(10)	(11)	(12)	(13)	(14)
1962. 1963. 1964. 1965. 1966.	17,032 16,640 16,437 17,779 15,484	1,007,149 1,137,189 1,093,282 1,338,184 1,271,109	995,355 1,121,786 1,081,117 1,315,036 1,238,141	545,769 619,013 590,668 696,637 750,836	65,986 68,887 71,330 77,091 82,495	n.a. n.a. 248,393 242,263 246,865	124,303 143,171 141,302 146,795 154,204	13,046 12,945 12,789 13,481 11,821	876,471 950,772 937,494 1,166,929 1,070,652	866,826 938,721 928,009 1,146,668 1,040,550	461,403 493,785 484,077 602,964 604,078	55,431 54,119 57,007 62,815 65,331	n.a. n.a. 215,618 208,062 205,184	139,058 158,352 157,648 170,957
1967 1968 1969 1970 1971	15,236 15,206 14,560 16,517 14,854	1,336,826 1,254,433 1,278,744 1,462,240 1,391,875	1,310,437 1,230,227 1,247,649 1,434,574 1,353,607	818,577 680,192 675,856 735,621 650,202	83,792 78,083 93,901 122,680 122,124	255,535 251,091 252,654 264,125 246,607	142,173 152,218 103,776 138,733	11,550 11,448 10,830 11,914 10,425	1,147,620 1,043,944 1,059,396 1,230,013 1,153,396	1,125,833 1,024,346 1,039,351 1,213,312 1,122,657	670,388 553,829 528,776 601,124 523,187	66,074 56,357 66,047 80,116 72,169	225,831 210,047 197,653 224,810 209,514	174,601 172,144 176,058 195,117 194,585
1962	267,493 256,601 248,725 235,322 231,254	36,963,635 35,874,352 35,664,624 34,758,290 35,833,069	36,580,084 35,470,908 35,286,159 34,373,043 35,425,458	27,921,815 27,169,880 26,811,708 26,097,580 27,182,206	371,149 364,583 363,001 348,965 360,915	n.a. n.a. 2,684,597 2,602,130 2,582,668	2,198,615 2,157,013 2,257,608 2,216,142 2,247,098	217,842 207,737 202,550 191,968 186,870	33,660,602 32,671,985 32,584,609 31,922,463 32,710,991	33,313,712 32,308,920 32,240,257 31,569,125 32,341,930	25,354,344 24,682,147 24,408,028 23,882,284 24,718,229	321,247 314,043 314,366 305,027 314,458	n.a. n.a. 2,391,881 2,345,103 2,302,984	2,354,424 2,329,406 2,411,155 2,356,481 2,405,334
1967. 1968. 1990. 1970.	220,700 209,324 206,343 201,208 195,358	34,867,991 34,800,486 34,412,586 35,297,605 35,753,390	34,448,298 34,432,268 34,014,126 34,920,512 35,343,481	26,061,657 25,991,384 25,592,468 26,234,510 26,588,228	357,838 350,985 355,780 358,695 366,441	2,666,341 2,644,876 2,636,473 2,750,849 2,776,567	2,265,989 2,279,827 2,244,585 2,161,701 2,189,261	177,831 166,648 164,505 153,666	31,797,024 31,805,535 31,264,756 31,574,809 32,041,326	31,416,874 31,476,054 30,899,487 31,243,990 31,676,000	23,680,049 23,682,140 23,144,359 23,375,498 23,807,352	305,904 298,973 303,267 300,929 300,470	2,371,637 2,350,715 2,330,280 2,386,218 2,395,781	2,425,722 2,444,455 2,425,363 2,372,317 2,412,857
Mholesale Trade 1962 1963 1964 1966	40,960 43,498 36,098 31,683	12,477,567 12,365,831 11,837,339 11,000,021 11,251,240	12,356,676 12,245,849 11,718,204 10,878,558 11,142,239	10,135,081 10,062,946 9,604,014 9,009,826 9,379,580	89,754 90,433 89,788 79,065 78,821	n.a. n.a. 673,626 589,606 562,046	573,060 611,924 592,221 547,558 505,531	33,535 35,163 30,007 26,281 23,646	11, 399, 743 11, 375, 099 10, 944, 669 10, 193, 029 10, 398, 054	11, 290, 057 11, 265, 428 10, 836, 095 10, 080, 687 10, 300, 080	9,231,481 9,227,570 8,847,346 8,317,994 8,531,682	78,744 77,995 78,780 68,705	n.a. n.a. 616,541 544,369 516,045	611, 264 653,093 631,390 576,162 537,337
1967. 1968. 1970. 1970.	31,461 32,162 33,191 30,269 28,497	10,928,951 11,082,974 11,198,737 11,449,194 11,164,647	10,796,092 10,976,571 11,054,996 11,324,826 11,027,515	8,873,276 9,003,985 9,003,776 9,264,961 9,106,339	87,747 82,410 91,682 87,530 84,200	608,348 616,608 630,420 644,736 597,434	557,997 556,434 607,520 557,016 536,214	25,643 25,121 26,726 23,297 21,459	10,095,767 10,245,094 10,382,575 10,391,041 10,238,323	9,974,562 10,149,522 10,248,905 10,279,633 10,112,908	8,172,013 8,299,827 8,317,273 8,382,820 8,338,834	76,591 72,970 80,405 76,081 71,945	554,901 558,010 572,564 569,119 533,479	591,611 594,025 649,527 605,422 585,406
1962. 1962. 1963. 1964. 1966.	220,585 211,819 208,969 202,164 199,804	23,479,010 23,371,493 23,356,444 23,505,215 24,283,701	23,226,584 23,088,734 23,102,573 23,244,161 23,987,498	17,041,669 17,004,699 16,860,622 16,902,427 17,595,516	268,542 272,657 267,438 266,725 278,139	n.a. n,a. 1,970,030 1,989,187 1,993,710	1,564,099 1,534,831 1,636,457 1,654,149 1,714,878	179,328 171,625 169,810 164,616 161,464	21,323,169 21,168,642 21,219,968 21,502,886 22,040,941	21,095,472 20,915,916 20,988,209 21,264,530 21,771,932	15,432,486 15,359,399 15,248,990 15,400,232 15,898,186	230,736 234,668 231,044 233,421 240,464	n.a. n.a. 1,742,312 1,779,214 1,764,278	1,675,576 1,665,714 1,746,757 1,764,934 1,839,638
1967. 1968. 1969. 1970.	186,629 174,763 172,813 170,394 166,169	23,576,935 23,198,280 23,184,760 23,798,733 24,542,170	23,294,355 22,939,557 22,930,310 23,546,174 24,270,062	16,925,274 16,603,568 16,567,162 16,932,006 17,451,045	265,885 262,773 263,817 270,711 281,541	2,026,938 1,985,308 2,004,394 2,102,207 2,174,999	1,683,664 1,688,050 1,634,919 1,603,110 1,648,311	150,229 139,552 137,540 130,134 124,165	21,381,499 21,067,716 20,858,899 21,143,056 21,758,684	21,126,693 20,836,803 20,627,568 20,923,807 21,519,325	15,276,319 15,019,018 14,809,992 14,961,498 15,439,718	225,784 220,541 222,585 224,463 227,859	1,790,579 1,752,088 1,756,255 1,814,592 1,858,358	1,807,741 1,813,360 1,773,539 1,764,197 1,822,082
Wholesale and Retail Trade not Allocable 1962. 1964. 1966.	5,948 1,284 3,658 1,476 2,271	1,007,058 137,028 470,841 253,054 298,128	996, 824 136, 325 465, 382 250, 324 295, 721	745,065 102,235 347,072 185,327 207,110	12,853 1,493 5,775 3,175 3,955	n.a. n.a. 40,941 23,337 26,912	61,456 10,258 28,930 14,435 26,689	4,979 949 2,733 1,071	937,690 128,244 419,972 226,548 271,996	928,183 127,576 415,953 223,908 269,918	690,377 95,178 311,692 164,058 188,361	11,767 1,380 4,542 2,901 3,456	n, a. n, a. 33,028 21,520 22,661	67,584 10,599 33,008 15,385 28,359
1967. 1968. 1969. 1970. Footnotes at end of table.	2,610 2,399 339 545 692	362,105 519,232 29,089 49,678 46,573	357,851 516,140 28,820 49,512 45,904	263,107 383,831 21,530 37,543 30,844	4,206 5,802 281 454 700	31,055 42,960 1,659 3,906 4,134	24,328 35,343 2,146 1,575 4,736	1,959 1,975 1,975 239 235 425	319,758 492,725 23,282 40,712 44,319	315,619 489,729 23,014 40,550 43,767	231,717 363,295 17,094 31,180 28,800	3,529 5,462 277 385 666	26,157 40,617 1,461 2,507 3,944	26,370 37,070 2,297 2,698 5,369

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

		Par	tnerships wit	Partnerships with and without net profit	net profit					Partnershi	Partnerships with net profit	rotte		
	Number of				Deductions			Number of	-		۵	Deductions		
Industrial division and year	partnerships	Total	Susiness receipts	Cost of sales and operations	Deprecta- tion	Payroll	Net profit (less loss)	partner- ships	receipts	business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit
TURNAL ANGIDANCE AND DEAT ECTATE	(1)	(2)	(3)	(4)	(5)	(9)	(£)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
1962. 1385 UNANCE, 1385 UNANCE, AND REAL ESTATE. 1963. 1964. 1965. 1965. 1966. 1966. 1966.	229,400 233,516 246,407 248,987 268,563	5,564,292 6,121,802 6,935,414 7,581,963 8,376,031	4,975,893 5,468,656 6,185,466 6,845,420 7,742,442	221,550 380,821 720,803 824,559 786,229	689,461 741,931 891,598 956,359 1,131,079	n.a. n.a. 843,734 887,590 978,037	952,454 931,617 852,201 983,111	155,547 155,366 159,966 158,500 164,279	4,483,009 4,897,428 5,417,299 5,959,967 6,341,078	3,983,570 4,354,571 4,780,057 5,330,288 5,816,565	205,117 288,347 632,995 716,376	371,806 394,992 439,183 454,495 490,570	n.a. n.a. 701,392 757,443 817,877	1,414,346 1,460,273 1,542,692 1,713,027 1,780,963
1967. 1968. 1970. 1970.	274,730 298,531 309,668 320,227 353,327	9,130,915 10,690,078 12,778,287 15,165,331 18,980,271	8,133,920 9,397,480 11,225,123 13,600,580 17,108,898	404,087 501,621 484,829 1,573,058 2,651,394	1,295,321 1,488,744 2,012,749 2,349,023 2,802,862	1,112,025 1,315,686 1,427,375 1,342,564 1,497,153	1,121,657 1,067,844 405,753 1300,633 1,463,456	167,827 177,457 179,707 183,373 198,269	6,783,328 8,055,989 8,470,818 9,643,723 12,656,077	5,932,080 6,953,126 7,365,139 8,447,930 11,119,644	314,771 425,708 364,908 1,073,845 2,060,452	553,432 659,777 837,347 898,976 1,037,274	940,854 1,135,944 942,444 805,969 1,059,216	2,082,523 2,263,385 2,299,055 2,463,875 3,054,842
1962. SERVICES 1962. 1963. 1964. 1965. 1966. 1966. 1966. 1966.	166,737 171,994 166,678 168,850 172,384	10,517,086 11,267,660 11,767,574 12,632,449 13,842,881	10,380,375 11,106,307 11,608,635 12,442,300 13,659,823	1,461,501 1,778,047 1,605,868 1,554,506 2,565,366	373,265 422,310 394,412 430,520 442,327	n.a. 2,763,116 2,960,100 3,222,957	3,393,644 3,709,982 4,064,028 4,402,118 4,924,450	136,389 138,845 135,465 137,774 141,903	9,678,750 10,355,353 10,898,269 11,769,503 12,907,018	9,569,796 10,214,348 10,767,133 11,624,624 12,745,224	1,266,197 1,541,176 1,418,628 1,387,796 2,199,797	269,278 292,974 285,167 310,925 315,772	n.a. n.a. 2,537,103 2,741,923 2,974,962	3,542,015 3,853,713 4,217,151 4,560,001 5,072,406
1967 1969 1970. 1970.	165,697 176,276 176,709 175,800 172,269	15,000,746 16,465,740 17,975,338 19,060,539 19,884,260	14,743,898 16,226,295 17,699,625 18,790,786 19,571,373	2,600,577 2,780,448 2,711,284 2,533,066 2,270,792	498,048 549,349 638,474 746,755	3,503,177 3,863,386 4,310,315 4,630,364 4,715,994	5,314,597 5,823,150 6,041,645 6,189,097 6,403,931	134,469 142,108 138,835 133,246 133,003	13,929,786 15,277,251 16,512,469 17,416,853 17,994,271	13,714,287 15,075,326 16,292,138 17,197,854 17,742,876	2,199,043 2,321,902 2,234,367 2,046,243 1,823,468	328,289 371,229 378,666 412,545 428,770	3,244,556 3,567,314 3,938,471 4,218,073 4,210,558	5,502,417 6,039,231 6,408,552 6,621,466 6,934,383
NATURE OF BUSINESS NOT ALLOCABLE														
1962. 1963. 1964. 1966.	1,577 1,179 1,413 1,413 5,546 3,998	18,120 10,005 28,493 128,714 90,693	17,948 9,802 26,571 122,982 88,602	8,538 1,427 12,912 57,385 28,584	459 71 977 5,534 1,346	n.a. n.a. 5,203 16,520	3,482 1,771 5,476 21,357 18,698	889 811 913 3,610 2,735	15,517 9,294 23,945 109,545 83,587	15,435 9,107 22,088 103,950 82,222	7,614 1,427 10,103 43,988 27,774	313 40 423 4,524 994	n.a. n.a. 4,019 13,397 12,982	4,518 6,493 6,825 30,300 28,824
1967 1968 1970 1970	5,115 1,824 1,200 4,337 8,111	124,809 37,172 43,920 200,357 306.836	122,288 35,390 43,337 192,430 300,407	59,608 12,445 22,714 73,935 171,646	3,637 788 1,147 5,938 10,600	18,447 5,028 7,174 23,741 25,286	19,406 9,965 5,108 31,951 29,836	3,158 907 712 2,930 4,461	111,689 33,855 41,138 177,874 273,870	109,603 33,567 40,612 172,572 267,924	52,532 12,414 21,935 66,022 153,661	3,042 406 1,082 4,768 6,847	13,929 4,355 6,272 22,207 22,169	24,179 11,113 6,956 40,221 50,814
	414													

n.a. - Not available. Not loss exceds ner profit. NOTE: Estimates are rounded and may not add to totals. Se text for explanatory statements and a description of the "Sample Design and Limitations."

Table 9.3-RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971

ACTIVE SMALL RUSINESS CORPORATIONS

_
lars
013
f.
ds of
thousand
Tu
$a_{I\!R}$
113
amoun.
money
plea-m
380
9
based
tea
Inn
cat
are
9
EU.
IJ
A11

		Net Income	(14)	1,051,326 1,237,410 1,490,392 1,492,400 -,,232,968 2,482,457 2,622,511 3,034,176 3,034,176 3,034,176 3,034,176	7.6. 56,696 42,597 42,597 40,244 82,216 87,411 96,842 101,892 101,802	33 520 21,770 46,752 48,855 34,115 33,977 37,781 58,781 58,781 58,781	104,023 144,023 144,022 125,887 19,945 27,991 281,443 352,375 372,401	25, 25, 25, 25, 25, 25, 25, 25, 25, 25,
		Taxes	(13)	513,737 579,675 n.a. n.a. 907,554 1,085,134 1,165,296	n.n. 9,118 11,075 n.a. n.a. .4,401 28,87 29,020	0.4. 5,169 6,701 0.4. 0.4. 0.4. 11,137 17,237 15,237	0.0. 53.907 1.2.20 1.0.1 1.0.1 111.7 12.0 142.0 150.034 143.0 161.8	110,555 113,546 113,54
اه	feductions	leprecia- tion	(12)	0.8. 739 490,050 564,789 627,324 705,507 774,613 886,219 948,192	11.11. 12.19.18.4 12.19.18.4 12.19.19.4 12.19.19.4 13.19.19.19.19.19.19.19.19.19.19.19.19.19.	10,867 15,527 22,555 27,628 17,763 22,606 11,99 11,998 21,078	71,179 77,179 77,179 77,787 77,787 91,164 112,184 112,184 113,047	111, 140 111, 140 111, 140 111, 140 111, 140 111, 140 110, 140 110, 170 110, 170 110, 110
Returns with net income		Cost of sales and operations	(11)	0,100,322 23,999,529 10.3, 10.3, 10.3, 13,009,977 13,702,897 43,157,002 45,250,602	0.439, 229 318,128 11.3. 10.3.	n.a. 122,954 129,895 n.a. n.a. 155,553 216,553 216,553 226,126 258,126 268,100	1,944,209. 1,142,009. 1,142,009. 1,14. 4,344,744. 4,879,079. 4,879,079.	1,188 (34, 4,104 (15) 4,104 (15) 104 104 1,775 (34, 1,775 (34, 1,775 (34, 1,795 (34, 1,995 (30, 1,995 (30, 1,901 (31,
Returns		Business receipts	(10)	27,547,869 38,421,380 38,382,381 41,052,83 44,580,280 51,075,877 59,703,379 60,521,940	582,870 501,384 800,384 800,334 800,334 900,434 900,917 1,112,341	199,562 224,025 334,033 334,033 347,702 315,354 479,725 479,726 479,438	6.40 2.533.478 2.533.478 4.439.100 2.439.770 7.372.938 7.372.938 7.372.938 7.372.938 7.372.938 7.372.938 7.372.938 7.372.938	1.24 88. 82. 7 1.00 8. 88. 82. 7 1.00 8. 98. 7 1.00 8. 98. 98. 98. 99. 99. 99. 99. 99. 99.
		Total	(6)	78,222,474 33,088,879 39,242,734 41,935,993 47,412,447 52,735,957 (1,188,947 64,900,752	0.24, 543, 743 5.23, 743 8.43, 415 9.27, 544 9.27, 544 9.27, 544 9.60, 777 9.60, 193 1, 670, 193	0.0. 228 870. 233 516. 342 389 527 689 332 744. 431. 430, 831.	1,551,794 3,412,622 4,472,939 5,538,339 7,454,884 7,922,336 8,554,738	0.3. 5.590,990. 7,410,880 7,890,11 7,890,11 9,265,47 9,255,47 9,855,347 9,875,112
		Number of returns	(8)	78,939 88,084 102,585 118,475 118,374 130,038 14,516 157,747 162,546	2,207 2,320 3,106 3,778 4,207 4,770 4,430 5,127 5,894 6,250	687 843 999 1,172 1,153 1,165 1,206 1,206 1,206 1,206 1,206	8,256, 9,528, 0,924, 11,924, 14,139, 14,139, 14,139, 16,439, 17,717	11,740 12,936 15,23 15,811 15,811 17,881 17,887 17,987 18,251 18,251
		Net income (less Jeffelt)	(7)	707,097 774,453 1,747,857 1,747,857 1,755,084 1,853,187 1,547,535 2,250,954 1,851,508	11,044- 10,892 1797 89 28,141 30,837 11,772 11,772 12,000	13,500 25,001 22,704 22,734 22,734 21,437 21,437 21,437 21,635 21,035	83.182, 58,474, 1111,054, 177,175, 173, 173, 173, 173, 173, 173, 173, 173	10.34. 173,157 285,471 395,148 476,177 473,186 475,465 371,778
		Taxes	(9)	520,055 670,234 779,068 872,119 931,899 1,073,998 1,143,429 1,368,202 1,549,601 1,549,601 1,689,507	15,028 19,228 19,241 20,532 27,384 33,147 46,530 55,620	4,653 6,725 10,742 17,725 11,850 12,804 12,804 18,800	58,10c-772,10c-772,10c-1005,0xc-1105,0x	111,669 143,228 164,200 243,903 243,903 225,629 222,181 246,139 266,139 266,139 266,139
l Income	Deductions	leprecia- tion	(5)	515,483 605,470 703,433 792,852 892,452 1,006,408 1,070,015 1,238,223 1,436,919	31,053 38,492 46,285 54,346 14,494 11,516 11,516 113,492 113,492 113,492	15,983 14,035 21,939 27,013 64,444 25,54 26,596 33,489 31,489 31,489 31,489 31,489 31,489	48,569 53,828 (1,012) (1,013) (75,963) 110,947 110,541 176,644 176,644	105,375 127,933 140,673 144,221 148,593 208,744 211,48 215,794 215,794 215,794
with and without net income		Cost of sales and operations	(7)	21,493,29e 25,082,324 27,017,749 33,476,283 34,378,(51 44,806,087 44,377,968 51,781,393 54,342,453 55,575,110	721,30° 65°,447 65°,679 776°,579 810,879 811,749 812,749 812,749 813,749 813,749 1,318,948	131,657 128,384 126,731 229,154 543,654 541,74 241,74 241,74 243,894 343,894 343,894 343,814 343,814 343,814 343,814	2,475,289 2,639,357 3,255,388 4,214,394 5,283,027 7,467,438 7,468,747 8,648,815	4,082,706. 5,077,924. 5,500,743. 7,781,809. 6,810,371. 7,50,511. 7,70,931. 8,718,943.
Returns with		Rusiness	(3)	29, 108, 529 34, 245, 587 34, 242, 010 45, 439, 410 49, 458, 410 71, 472, 555 71, 472, 577 71, 472, 577 71, 472, 577 71, 472, 575 72, 497, 159	992,735 867,166 728,521 1,074,676 1,187,674 1,196,337 1,196,337 1,286,321 1,785,321 2,198,153	199, 152 244, 808 289, 479 (12, 351 741, 080 187, 937 372, 552 569, 431 577, 278 664, 455	3,087,532 3,24,299 5,24,299 5,24,799 5,24,759 6,524,759 6,53,231 8,893,298 9,548,215	5,605,105 6,831,413 6,831,715 8,123,715 9,332,302 10,491,059 10,059,081 10,027,972 112,025,546 11,72,774
		Tobal receipts	(2)	29, 808, 701 35, 083, 133 46, 744, 711 50, 909, 233 51, 752, 744 73, 244, 511 73, 244, 511 74, 611 75, 74, 611 75, 74, 611 77, 611, 394 77, 611, 394 77, 611, 394	250,224 918,384 762,448 11,119,696 11,237,971 1,455,102 1,455,102 1,455,102 1,455,102 1,455,102 1,415,721 1,415,721	205,495 275,114 202,685 430,685 771,034 771,034 592,437 593,437 631,812	3,117,909 3,254,909 4,110,190 7,317,183 7,29,489 6,728,552 8,991,497 9,441,472 10,315,985	5, 144, 272 1, 204, 268 1, 504, 268 8, 239, 148; 9, 421, 36, 10, 631, 45, 11, 98, 63, 11, 98, 63, 11, 140, 257 11, 739, 210
		Number of returns	(1)	123, 560 199, 112 157, 855 173, 410 181, 851 200, 784, -17, 134 233, 807 237, 475 262, 060	4, 100 4, 2088 6, 144 6, 839 7, 427 8, 515 9, 332 11, 634 12, 640	1,482 1,550 1,000 1,912 2,227 1,816 1,816 1,184 1,184 1,185 1,185 1,185 1,322	12,289 13,031 14,701 17,031 17,03 20,832 20,832 20,832 20,832 20,832 20,832 20,832 20,832 20,832 20,832 20,832	18,152 19,103 21,633 21,734 21,737 24,911 24,158 26,980 28,980
	and has notative finited and year		ALL INDUSTRIAL DIVESTOR.	196.2 176.4 176.4 196.7 196.8 1970.	Addituration Properties and Flament 1962. 1963. 1964. 1965. 1969. 1969. 1970.	126. 126. 1274. 1274. 1360. 1360. 1270. 1270. 1270.	1 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 h 1 h 1 90 s 1 94 s 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued [All figures are estimates based on samples—morey amounts are in thousands of dollars]

						Dusines	s Returns			ummary			
		Net income	(14)	11.8. 51,316 64,375 84,756 71,690	110,709 110,666 104,732 119,251 139,669	, 464, 582 585, 509 683, 123 779, 989	901,697 1,017,968 1,126,168 1,142,396 1,264,519	n.a. 199,544 245,436 268,987 343,491	340,4e7 374,838 456,302 497,937 525,164	n.a. 248,412 329,723 397,671 422,763	545,279 641,868 667,423 643,766 727,260	16,626 10,350 16,465 13,737 15,951 1,212 2,443	12,095
		Тахез	(13)	27,682 36,304 n.a.	n.a. 67,061 60,444 73,470 06,802	10.8. 234,415 240,179 10.8.	n.a. 362,254 432,091 481,513 522,640	108,608 107,558 n.a.	131,918 155,674 199,423 190,487	n.a. 119,598 135,281 n.a.	230,265 275,939 281,723 325,022	n.a. 6,209 3,340 n.a. n.a.	367
	Deductions	Deprecia- tion	(12)	30,437 42,170 40,522 58,730	56,883 76,083 61,333 79,891 78,177	n.a. 130,898 155,755 172,736 187,182	206,762 218,036 283,385 294,405 304,368	0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	67,762 80,036 104,709 113,369 103,950	81,792 96,705 108,270	134,628 137,868 178,218 180,744 196,545	n.a. 4,481 3,156 4,983 2,098 4,372 4,372 4,372	3,873
Returns with net income	ď	Cost of sales and operations	(11)	n.a. 378,928 546,633 n.a.	606,512 919,698 834,420 1,099,560	n.a. 12,300,862 14,613,350 n.a.	19,436,838 22,533,277 26,402,274 25,167,790 26,639,066	n.a. 5,438,712 7,143,344 n.a. n.a.	8,569,192 10,661,241 12,127,629 12,602,977 11,507,910	n.a. 6,614,789 7,264,228 n.a.	10,597,521 11,852,056 14,243,437 12,548,998 14,839,601	247,361 205,778 n.a. n.a. 270,125 19,980	15,815
Returns		Business receipts	(10)	618,502 343,721 922,417 1,043,329	1,084,617 1,488,968 1,347,589 1,783,330 1,550,724	n.a. 15,883,646 18,816,475 21,855,001 22,278,800	25,320,462 29,371,363 34,518,970 33,469,893 35,483,068	n.a. 6,752,995 8,761,558 9,445,041 9,951,554	10,504,609 13,145,934 15,157,398 15,810,532 14,552,299	8,780,866 9,778,183 11,906,233	14,423,401 16,198,271 19,309,850 17,637,001 20,536,661	349,785 276,734 503,727 192,869 392,452 27,158	394,108
		Total receipts	(6)	n.a. 634,852 870,721 941,855 1,059,650	1,110,270 1,517,321 1,385,004 1,808,001 1,577,842	n.a. 16,122,809 19,048,312 22,161,574 22,594,422	25,623,178 29,763,868 34,993,468 33,919,418 35,910,834	0,839,372 8,850,412 9,557,248 10,069,190	10,628,171 13,349,456 15,384,704 15,998,929 14,739,588	n.a. 8,930,568 9,918,860 12,093,564 12,328,425	14,598,579 16,387,229 19,556,996 17,898,043 20,775,127	10.8. 352 869 279,640 510,762 196,807 396,428 27,183	22,446 396,119
		Number of returns	(8)	2,910 3,572 3,856 4,519 4,621	5,715 6,125 5,462 5,697 6,625	34,696 39,212 43,438 47,775	52,382 58,441 63,963 63,756 64,279	10,907 12,628 13,552 14,503	15,000 17,402 20,766 20,905 18,548	22,457 25,577 29,146 32,391	36,310 40,910 43,044 42,777 45,192	1,332 1,007 1,007 881 354 1,072 1,072	539
	-	Net income (less deficit)	(4)	29,827 29,173 41,120 56,678 43,892	78,192 70,264 67,251 39,470 72,625	321,989 329,061 442,920 540,257 622,674	710,559 863,234 917,668 852,667 956,007	n.a. 164,222 202,135 229,027 300,620	271,808 331,705 388,758 423,022 433,809	n.a. 149,517 232,920 296,048 310,540	426,342 530,551 526,467 428,952 511,584	n.a. 15,322 7,865 15,182 11,514 12,409 978 2,443	11,274
		Такез	(9)	32,899 41,936 46,652 43,136 52,420	51,620 77,361 74,293 97,759 103,308	221,252 284,530 298,751 305,644 351,785	428,509 433,578 531,189 599,694 662,636	n.a. 119,301 117,399 94,804 134,102	133,381 152,225 175,945 223,108 224,262	n.a. 158,037 177,067 203,834 214,726	286,999 280,716 354,766 376,219 430,996	1,192 7,192 4,285 7,006 2,957 8,129 637 478	367
income	Deductions	Deprecia- tion	(5)	38,249 56,239 57,479 60,850 80,815	80,787 102,033 91,937 133,178	158,096 176,460 204,455 220,009 241,172	273,182 273,505 365,103 394,597 407,059	n.a. 55,306 65,486 68,951 80,000	84,186 93,170 126,613 138,600 127,330	n.a. 116,290 135,282 145,508	182,944 180,009 238,032 255,705 275,777	11.8. 4.864 3.687 5,550 2,433 6.052 6.052 4.58	3,952
and without net	1	Cost of sales and operations	(7)	471,080 569,295 681,636 746,129 718,629	780,323 1,079,902 1,132,893 1,559,255 1,310,733	12,944,061 14,783,741 17,455,117 19,928,975 20,705,044	22,935,191 25,625,360 31,138,155 30,803,710 31,767,671	n.a. 6,276,826 8,162,202 8,792,175 9,462,321	9,800,138 11,709,926 13,883,202 14,286,792 13,051,515	8,220,178 9,035,471 10,704,861 11,092,143	12,786,672 13,880,470 17,223,745 16,501,103 18,402,069	280,737 280,737 257,444 431,939 150,580 348,381 34,944	15,815
Returns with a		Business receipts	(3)	764,852 886,180 1,046,158 1,147,357 1,276,509	1,332,057 1,731,667 1,776,628 2,408,997 2,185,961	16,711,110 19,141,576 22,556,401 25,545,434 26,792,735	29,940,032 33,440,597 40,654,541 40,948,795 42,553,887	7,784,455 9,988,315 10,604,257 11,702,078	11,996,803 14,447,938 17,262,447 17,938,575 16,529,678	n.a. 10,952,089 12,224,957 14,374,185 14,876,577	17,445,237 18,944,530 23,340,372 22,987,860 25,605,890	n.a. 405,032 343,129 566,931 214,080 497,992 40,129	22,360
		Total receipts	(2)	778,620 906,563 1,080,097 1,170,673 1,295,889	1,363,641 1,764,064 1,819,101 2,444,073 2,221,588	16,971,630 19,433,793 22,837,820 25,954,288 27,154,692	30,303,021 33,881,190 41,196,613 41,489,458 43,070,043	7,884,824 10,090,163 10,730,281 11,835,426	12,138,518 14,668,441 17,505,511 18,157,632 16,752,231	n.a. 11,140,331 12,401,091 14,599,476 15,100,391	17,660,898 19,16c,595 23,639,334 23,309,380 25,897,459	0.8. 408,638 340,566 574,531 218,875 503,605 46,154	22,446
		Number of returns	(1)	4,802 5,734 ',132 7,090 7,097	8,598 10,009 9,160 10,272 11,673	51,541 57,585 53,423 68,419	74,929 81,579 92,537 94,024 94,024	14,868 17,403 18,765 19,083 21,068	20,809 23,358 28,385 28,364 20,322	34,902 38,868 43,583 47,921 50,753	54,480 58,001 63,999 65,586 69,725	1,771 1,314 1,075 1,215 572 1,640 1,640 1,640	74
	•	Industrial alvision and year	TRAISPORTATION, COMMINICATION, ELECTRIC,	1962 1963 1964 1965 1966 1966	14.7. 1949 1970 1971	WHOLESALF AND RFTALL TRADE 1903 1904 1906 1906 1906	1965. 1948 1969 1977.	Miolesale Trade 1962 1964 1965 1966 1966	1967. 1969. 1970. 1970.	Reta <u>il Trade</u> 1962 1964 1964 1965 1960	1967. 1194.7 1970. 1970.	Wholesale and Retail Trade not Allosable 1962 1964 1966 1966 1967 1967	1970 1971

Business Returns/1971 • Historical Summary

ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.3—RECEIPTS. SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued [All figures are estimated based on samples—money amounts are in thousands of dollars]

						Dualiteaa Net	turns/13/1 Thistorical 3
		Net Income	(14)	n.a. 143,719 136,916 195,245 169,116	159,261 193,498 324,463 240,242 336,149	n.a. 119,059 143,140 203,511 200,740 306,375 337,414	446, 209 446, 209 91c 526 70 10, 305 70 11, 273 2, 986 2, 985 2, 986 2, 986 2, 986 4, 985
		Taxes	(13)	n.a. 20,479 20,031 n.a.	n.a. 29,509 46,416 40,433 51,869	52,257 61,461 n.a. n.a. 123,747 145,836	178,187 178,187 178,187 1,55 1,360 1,360 1,360 1,360 1,360
	Deductions	Deprecia- tion	(12)	n.a. 13,955 14,540 12,942 16,344	15,014 19,035 27,969 23,085 28,719	0,422 79,315 79,315 79,077 105,189 127,698 140,212	105,788 187,650 182 273 1,273 1,217 410 1,227 426 426 426 436
Returns with net income	ŭ	Cost of sales and operations	(11)	86,768 133,930 n.a.	228,332 228,332 399,469 201,197 257,320	n.a. 7775,795 918,177 n.a. 1,962,310 2,022,3173	2,550,547 2,649,192 2,893 1,172 1,172 1,172 1,172 1,254 26,631 28,831 28,831 28,831 28,831 28,831
Re turns		Business receipts	(10)	523,752 529,752 459,907 599,948 690,057	697,041 826,041 1,344,320 1,000,275 1,233,690	1,652,946 1,789,850 2,312,202 3,374,661 3,528,620 3,928,945	5, 200, 329 n.a. 6, 230 2, 320 11, 434 3, 405 105, 440 46, 636 21, 695 22, 348 22, 348
		Total receipts	(6)	n.a. 776,355 685,395 879,663 949,501	877,815 1,136,199 1,854,082 1,307,480 1,688,640	1,685,090 1,843,449 2,373,914 1,489,935 3,586,589 4,056,055 4,553,84,8	5,344,820 ,344,820 ,159 ,2,640 ,11,913 ,11,913 ,10,502 ,6,702 ,6,702 ,6,702 ,6,702 ,6,702 ,6,703
		Number of returns	(8)	8,590 10,191 11,502 12,297 13,340	12,847 15,899 17,076 16,116	9,765 10,677 14,460 17,460 18,169 20,830 24,454	28, 28, 28, 28, 28, 28, 28, 28, 28, 28,
		Net income (less deficit)	(2)	76,726 119,360 100,234 160,361 112,919	122,900 122,027 225,624 144,215 230,743	25,046 48,231 54,219 85,386 177,976 183,630 146,711	194,610 104,415 104 112,417 11,085 11,273 11,273 11,273 12,23 12,2665 15,501
		Тахез	(9)	20,439 25,983 26,998 32,878 38,829	31,737 43,165 68,965 62,358 70,175	59,642 80,884 96,287 111,912 14c,002 161,649 180,347	283,440 283,440 256 237 306 1,360 2,754 1,360 2,26 2,26 2,174
income	Deductions	Deprecia-	(5)	15,328 19,002 20,319 20,289 25,750	23,036 42,766 40,136 43,202	102,527 119,244 150,599 157,290 191,118 208,069 240,176	204, 969 215 243 243 253 203 3, 203 3, 203 1, 460 1, 460 2, 618
th and without net income		Cost of sales and operations	(7)	76,235 103,938 165,685 254,401 265,963	240,369 278,851 454,308 299,323 275,473	888,302 1,089,750 1,273,959 1,575,712 2,282,130 2,622,988 2,834,425 2,835,255	2,805,693 2,835,613 4,432 7,426 119,573 28,831 28,8
Returns with		Business receipts	(3)	342,061 606,580 569,675 724,983 876,574	813,925 1,021,199 1,592,735 1,324,212 1,395,524	1,802,023 2,336,657 2,520,250 3,130,373 4,395,792 4,620,680 5,099,827	7,456,823 7,279,042 6,243 6,243 11,920 5,085 1172,379 46,636 46,636 46,636 48,185 48,507
		Total receipts	(2)	547,273 886,222 835,319 1,036,488 1,177,335	1,030,872 1,410,564 2,231,634 1,725,317 1,938,809	1,868,164 2,395,781 2,600,552 2,500,553 4,715,500 4,710,457 5,472,562 5,876,622	7,486,798 7,486,798 6,585 6,585 113,354 117,251 46,702 46,703 46,703
		Number of returns	(1)	13,395 15,948 17,904 19,336 21,904	20,340 25,749 28,610 29,317 30,011	17,537 20,217 25,610 28,902 30,918 35,728 42,150 42,150	51,491 51,548 362 452 476 578 545 161 161 161 167 164 164
		Industrial division and year	FINANCE INSTRANCE. AND REAL ESTATE	1962. 1963. 1965. 1965.	1967. 1968. 1970. 1971.	SEMICES 1962 1963 1964 1965 1966 1967 1967 1967	1977. NATURE OF BUSHRESS NOT ALLOCABLE 1962. 1964. 1965. 1966. 1967. 1969. 1969. 1977.

n.a. - Not available.
**Itefloif exceeds not furome.
**MOTE: Estimates are rounded and may not suid to totals.
**Dee text for explanatory statements and a description of the "Sample Design and Limitations."

ACTIVE CORPORATION RETURNS

Table 9.4-RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971 [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Wet income	(17)	5t,2wb,301 ch,315,238 ch,315,238 80,706,301 87,706,224 87,653,746 75,102,002 93,422,590 83,432,590 83,432,590	2.88, 618 327, 540 324, 105 4.25, 327 4.65, 327 4.77, 623 5.01, 390 5.58, 270 4.93, 415	1,257,226 1,549,553 1,766,627 1,702,431 2,077,853 1,966,189 1,976,131 2,984,507 2,394,507	1,111,045 1,161,300 1,445,456 1,730,576 1,974,904 2,214,084 2,345,391 2,491,285 2,548,013	20,500,501 30,503,319 40,503,319 40,103,400 40,103,400 42,622,875 42,272,172 57,925,489 44,113,311
		Taxes	(13)	21,506,084 23,916,169 26,550,334 28,532,330 31,825,916 32,647,277 40,554,650 40,754,650	92, 334 92, 334 105, 232 116, 292 128, 774 141, 037 1141, 228 1181, 248 1181, 248	249,499 273,836 266,511 266,24 256,24 256,680 277,673 322,502 303,666 390,169 337,801	492,660 592,350 674,862 771,301 886,199 945,461 1,249,187 1,249,187 1,276,174	10,674,305 11,356,738 14,752,738 14,752,291 16,071,671 16,557,089 19,135,237 11,284,102 11,197,347
ne	Deductions	Deprecia- tion	(12)	23,265,866 25,566,442 27,680,034 30,487,972 33,370,907 35,404,616 35,404,616 35,404,616 31,399,639 41,399,639	161,540 167,915 177,915 177,817 200,108 23,124 243,330 24,548 314,083 325,592	587,739 673,922 667,551 639,276 964,325 666,325 722,881 721,531 7318,613	544,447 e14,640 675,551 774,779 993,469 11,088,206 11,191,472 11,255,666 11,135,844	11, 319, 429 112, 119, 126 113, 110, 126 113, 120, 548 114, 120, 552 115, 467, 514 118, 465, 43 118, 471, 473 118, 871, 443 120, 846, 505
with net income		Cost of sales and operations	(11)	552, 635, 537 887, 506, 624, 038, 617, 794, 111, 552, 708, 777, 098, 844, e16, 873, 686, 065, 990, 723, 315, 939, 129, 145, 1, 641, 731, 897	3, 321, 319 3, 302, 034, 3, 207, 877 4, 177, 722 4, 177, 722 4, 174, 397 5, 23, 880 7, 098, 072 7, 098, 072	5, 25, 529 5, 893, 204 5, 489, 106 5, 479, 016 6, 470, 223 6, 581, 203 6, 947, 572 7, 839, 115	25,809,631 28,316,645 38,226,376 38,005,203 42,363,418 45,206,752 54,500,964 58,018,772 62,243,832	254,091,178 258,413,762 290,616,682 329,444,343 344,946,831,538 370,986,841 427,065,192 406,037,039
Returns		Business receipts	(10)	780,432,800 834,410,804 906,747,737 11,011,804,829 11,107,110,112 11,256,906,125 11,372,573,862 11,372,873,862 11,372,873,882 11,373,873,873,883	4,706,658 4,772,013 5,872,049 5,872,049 6,105,043 6,105,043 6,073,038 9,554,311	1,140,106 10,483,936 10,483,936 11,395,814 11,392,405 10,795,019 11,777,868 12,211,730 13,422,738 14,066,333	31,131,492 34,163,730 38,475,335 45,998,665 50,961,285 54,858,306 58,264,102 96,533,498 70,847,768	Jel., 788, 299 J85, 384, 903 A20, 423, 424 A72, 222, 239 524, 423, 326 535, 550, 933 588, 259, 473 616, 463, 406 585, 1779, 650 638, 907, 555
		Total receipts	(6)	625,254,516 887,327,015 1,798,025,709 1,180,714,247 1,121,446,354 1,53,057,424 1,53,05,947,424 1,53,05,947,424 1,53,05,05,731	4, 953, 291 5, 036, 374 4, 853, 505 6, 122, 740 6, 373, 905 7, 548, 562 9, 834, 333 10, 053, 339	9,575,465 10,982,324 10,428,311 10,475,464 11,962,687 11,573,270 12,606,224 12,806,224 12,806,224 14,787,586 14,787,586	31,741,147 34,835,485 39,685,516 46,777,875 55,757,911 55,757,911 67,853,428 77,973,411 77,978,129	349,766 395,377,121 481,527,477 483,408,292 577,795,065 549,067,125 603,492,141 605,126,818 604,567,672 600,508,594
		Number of returns	(8)	783,195 808,045 858,515 915,311 939,846 988,906 999,308 1,008,337 1,008,337	12,734 12,936 13,968 15,609 16,604 17,567 17,567 17,567 17,567 18,190 18,190 19,843	6,445 6,994 7,209 7,209 7,284 7,284 7,303 7,303 6,356 6,366	53,010 56,727 62,033 71,701 76,461 75,348 79,348 79,113 82,078 86,459	120,687 119,574 124,556 131,337 133,439 132,739 135,732 135,732
	Not Supplied	(less deficit)	(7)	49, e06, 038 54, 284, 740 e1, 575, 194 73, 889, 821 80, 527, 706 35, 361, 988 80, 213, 615 65, 901, 615	160,954 95,652 1136,952 237,529 287,229 267,925 267,925 267,199 65,295 205,295	793,601 13,203,730 13,227,575 13,341,939 1,434,256 1,633,969 1,553,969 1,553,969	617,156 647,416 943,090 1,257,632 1,398,335 1,543,158 1,713,419 1,7660,343 1,538,418 1,938,418	25,350,966 28,778,748 32,555,934 40,247,559 44,403,996 44,413,496 41,256,747 31,846,078
		Taxes	(6)	24,802,873 27,083,705 29,802,537 31,556,410 35,132,919 43,056,090 46,476,582 44,523,243 52,135,272	118,656 140,808 145,438 170,030 200,930 190,930 190,930 197,165 304,570	353,764 342,603 348,323 348,323 381,935 387,843 347,512 426,377 515,389	651,733 785,737 866,453 11,106,634 11,206,634 11,573,668 11,573,668 11,573,668	11,738,065 12,798,693 14,813,798 15,617,092 17,002,332 17,016,569 19,237,838 21,818,750 22,705,034
гисоше	Deductions	Deprecia- tion	(5)	29, 563, 447 29, 564,177 31, 696,173 34, 115, 127 37, 473, 286 40, 384, 154 44, 139, 399 57, 141, 266 57, 260, 761	227,420 264,318 264,318 260,670 119,023 364,413 363,360 433,836 513,870	846,503 842,107 857,731 859,035 918,697 973,007 911,208 911,208 11,085,965	734,138 816,793 859,635 872,906 1,123,883 1,204,572 1,524,799 1,529,799 1,685,506	12, 418, 850 13, 036, 630 13, 92, 333 15, 079, 790 16, 333, 303 19, 75, 114, 660 12, 833, 661 22, 892, 481 12, 116, 138
and without net		Cost of sales and operations	(7)	638,036,134 672,971,818 7722,476,998 7722,475,920 866,425,32 908,598,347 989,550,267 11,104,571,988 11,462,653,273	", 327, 109 5, 66., 8:0 6, 328, 86. 7, 128, 86. 7, 86.5, 34. 8, 524, 639 6, 534, 632 8, 703, 631 10, 555, 539	., 210,728 7, 295,434 7, 525,956 6,905,746 8,187,175 7,409,515 8,052,484 9,255,600 10,774,334	33,857,740 37,747,598 30,947,386 46,611,664 51,867,138 55,629,499 58,535,534 68,274,975 73,424,999	283,675,065 295,236,838 316,726,016 350,620,720 390,877,215 403,894,962 485,100,441 295,879,549
Returns with		Business receipts	(3)	895,120,385 949,548,793 11,1018,889,198 11,224,370,364 11,24,370,364 11,63,498,547 11,60,330,321 11,60,388,576 11,63,766,318	5,477,917 7,422,590 5,965,818 7,186,345 8,535,311 9,905,317 111,589,325 113,591,763	11,955,237 12,446,085 11,769,383 11,909,304 12,754,444 12,754,444 12,754,444 15,766,731 16,699,386	40,311,096 44,766,316 55,696,213 55,696,213 66,828,236 70,831,186 82,296,720 88,945,385 95,386,565	399, 659, 829 419, 348, 765 423, 156, 783 502, 781, 871 577, 318, 291 576, 569, 503 689, 906, 327 700, 040, 661 51, 346, 399
		Total receipts	(2)	94.3, 905, 34.2 1, 008, 74.2, 704, 1, 10.86, 73.9, 4.83 1, 11.80, 10.9, 66.2 1, 306, 10.9, 67.3 1, 37.4, 59.8, 53.2 1, 50°, 78.5, 704, 1, 50°, 78°, 78°, 78°, 78°, 78°, 78°, 78°, 78	6,329,424 6,329,424 7,524,274 8,420,370 9,190,310 12,127,144 12,127,147 14,177,772	12,529,440 13,055,307 13,314,271 12,604,007 14,506,322 13,614,520,455 16,233,328 16,233,328	41,065,409 45,648,687 45,741,423 50,648,874 63,021,913 72,462,193 83,912,537 90,610,644 97,492,909	407,864,669 429,506,943 514,718,841 571,009,172 590,822,331 648,764,802 710,084,099 722,911,319
		Number of returns	(1)	1, 66, 04. 1, 32, 187. 1, 32, 187. 1, 43, 480. 1, 53, 380. 1, 53, 380. 1, 53, 380. 1, 53, 380. 1, 53, 141, 637. 1, 53, 475. 1, 56, 475.	22,136 25,030 25,030 27,030 27,45 30,448 31,448 31,448 31,448	13,539 14,878 14,878 14,878 14,831 14,63 14,65 12,613	90,604 96,466 104,134 113,284 112,373 125,940 127,666 127,666	183,149 181,806 185,924 185,924 187,642 197,023 191,910 202,066 197,807
		Industrial division and year	AIL INDISTRIAL DIVISIONS		AGRICULTURE, PORESTRY, AND FISHERY 19-65 19-65 19-65 19-65 19-65 19-66 19-67 19-67 19-69 19-71	MINING 1962 1963 1964 1965 1966 1966 1967 1970	1962 1963 1964 1964 1965 1967 1968 1969 1970	MANUFACTURING 1962 1963 1964 1965 1966 1967 1968 1969 1970

Footnote at end of table.

ACTIVE CORPORATION RETURNS

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued [All figures are estimates tased on samples—money amounts are in thousands of dollars]

		Net income	(14)	8,559,069 9,393,357 10,171,667 11,019,778	11,225,336 11,404,295 11,255,282 9,41,595	6,523,651 6,810,996 7,956,102 9,175,118	10,498,513 11,815,325 12,725,572 12,335,411	2,967,311	3,43.,432	1312,7 2 4,047,092 5,512,384 2,488,342 5,008,816	-) 352, 699 3, 617, 538 4, 368, 628 7, 034, 32 7, 00, 130	1,10,93,4 1,10,930 1,10,930 0,874,-83	162,441 114,440 148,132 68,920	106,307 1,917 18,391 32,≪86
		Taxes	(13)	4,198,528 4,599,514 4,812,128 5,211,130	5,815,439 6,582,218 7,162,970 7,143,890	2,866,782 3,147,075 3,316,237 5,523,345 4,200,400	4,508,120 5,283,e10 6,0e1,208 6,287,387	1,181,793	1,325,634	1, 72,252 2,18,041 2,396,40e 2,535,304	1,608,229 1,800,370 1,947,453 1,075,614	3,120,e18 3,652,912 3,453,872	60 58,112 4,3,120 34,71	41,220 24,051 11,890 25,126
	nė.	Deductions Depreciation	(21)	5,829,785 e,703,202 7,2e5,301 8,153,590 8,977,158		1,375,048 .,008,405 2,293,783 4,462,984			701,071 734,626 813,905	ਕੋਰੀ ਕੋਰ		1, 448,573 1,135, 40 1,411,064 1,540, 18	62,137 24,529 25,191 25,191	30,626 .4,131 12,031 .1,**60 33,408
- [With net income	Cost of sales and	(11)	34,812,763 39,146,095 41,200,577 46,434,587 50,185,038	48,018,244 52,974,654 57,873,453 58,451,741 68,198,544	200,543,20. 209,105,618 230,207,982 4,540,469	271,828,207 305,023,148 335,644,379 231,888,858	105,089,771	108, '1', '039 119, 534, 71'' 129, ~34, 861 136, 085, 381	134, 608, 771 151, 434, 392 164, 051, 600 170, 703, 835 183,077, 814	91,178,620 97,509,324 108,445,763 118,701,818	134,504,797 144,613,901 186,145,416 180,286,667 140,826,558	4,344,813 4,874,255 4,275,502 1,804,990 1,150,011	1, 'tes, 85. 2, 'tes, 85. 298, 363. 398, 356. 1,87°, 036.
í	Returns	Business receipts	(10)	61,727,021 68,224,129 72,344,784 80,819,924 87,935,896	85,161,445 93,724,493 102,991,805 102,426,487 119,205,145	251,524,224 262,395,896 290,344,293 316,166,034 332,908,134	349,640,979 391,418,295 434,341,540 432,294,326 489,423,168	125,432,014	127,681,56 140,286,957 152,809,301 161,836,528	160,618,071 181,743,44 203,772,337 205,670,776 221,320,206	122,483,492 130,962,166 146,952,022 160,952,033 169,568,160	185,587,394 207,116,150 229,961,608 425,284,546	5,608,718 7,75,7163 2,105,314 5,402,907 1,503,440	5,+35,511 -,-48,862 -607,594 1,339,004 -,069,534
dortate j		Total receipts	(6)	63,473,967 70,164,258 74,403,220 83,092,647 90,563,695	87,786,594 96,281,941 105,586,430 105,021,677 122,379,485	259,760,456, 257,466,640 298,811,803 342,343,904	355,876,403 399,757,938 443,902,461 441,712,023 499,950,679	125,223,426	124,749,851 142,355,585 155,115,180 164,223,223	163,159,756 184,683,090 207,113,468 208,944,501 224,835,065	12,008,*31 13,877,777 150,243,744 126,243,744	189,217,298 212,491,803 25,161,853 21,392,441 272,378,467	5,729,039 8,837,012 3,212,454 2,458,301 1,542,359	3,499,349 2,582,045 64,140 1,374,581
To appropriate		Number of returns	(8)	32, 612 35, 104 35, 622 38, 379 39, 245	42,315 41,293 41,442 38,204 41,444	. 49,480 25,243 278,306 209,928 306,945	318, 46 331,752 353,532 339,987 355,428	91,697	100,670 107,407 107,850	103,142 113,702 122,695 118,414 116,552	150,341 158,168 174,263 189,142	.04,885 .14,885 .30,274 .20,550	3, 242 4, 910 3,403 3,379 1,548	5,610 3,162 564 1,023
378 278		Net income (less deficit)	(7)	:,010,028 8,925,311 9,738,884 10,699,309 11,619,764	10,602,908 10,516,059 10,053,831 543,718	5,172,405 5,355,046 6,033,103 7,620,7%	8,931,782 10,355,164 10,766,271 9,671,044 11,362,851	2,420,578	2,479,840 2,908,468 3,517,384 3,794,051	3,704,518 4,439,165 -,802,752 4,440,717	2,639,668 -,783,025 3,595,633 4,051,083	5,144,086 5,951,773 5,946,339 5,17,027	112,159 45,161 129,002 51,291 35,938	83,176 54,226 17,180 13,300 59,543
Company Company		Taxes	(9)	4,667,063 4,951,928 5,175,269 5,495,856 6,119,189	6,567,383 7,317,244 8,072,485 8,835,172 9,347,802	3,452,691 3,750,734 3,854,689 4,134,78 4,885,817	5,285,407 6,009,315 6,960,939 7,536,828 8,468,588	1,372,495	1,478,283	1,972,457 2,382,728 2,658,606 2,887,237 3,219,638	1,983,429 2,203,897 2,313,809 2,495,487 2,887,809	3,585,435 4,290,187 4,611,954 5,188,183	16,767 68,302 50,097 41,085 24,977	72,603 -1,107 12,146 37,637 50,767
		Deprecia-	(5)	6,734,877 7,360,749 7,871,703 8,593,748 9,475,211	10,400,692 11,386,819 12,410,656 13,413,308 14,971,059	2,549,203 2,549,203 2,719,324 2,931,866 3,235,453	5,567,313 3,865,414 4,422,832 4,872,819 5,394,849	795,260	869,185 869,185 954,242 1,085,795	1,143,934 1,324,902 1,511,992 1,632,666 1,762,382	1,574,838 1,672,419 1,815,254 1,947,436 2,133,015	2,384,47+ 2,514,30+ 2,898,+50 3,415,208 3,592,514	77,623 45,651 34,880 30,188	38,905 30,148 12,390 24,945 39,45
	and without het	Cost of sales and	(7)	41,351,344 44,570,744 46,320,351 50,391,152 54,677,629		233,483,829 241,542,871 260,687,633 282,978,215 300,089,372	314,809,142,305 343,742,205 385,199,829 395,391,856 432,440,225	121,779,889	134,329,702 134,329,596 145,393,480 153,699,528	153,829,515 170,790,173 190,596,372 194,841,032 210,48,869	106,530,064 114,016,990 123,432,699 135,432,385 145,146,903	157,766,025 170,669,085 170,151,310 196,441,737 219,382,841	5,173,876 5,25,177 2,525,338 2,152,350 1,242,941	3,218,202 ,2.75,946 ,51,647 1,10%,087 2,108,514
	S WICE	Business receipts	(3)	71,001,379 710,806 70,450,169 86,438,612 94,705,011	99,190,985 109,145,172 121,669,836 131,463,171 145,274,096	293,113,648 302,602,592 329,056,07 358,173,249 381,613,152	442,509,642 442,509,642 497,415,390 511,316,883 563,615,042	142,730,398	157,538,432 171,414,482 182,166,772	182,687,302 204,041,662 229,180,568 234,885,021 254,598,339	143 (87,333 153,555,461 163,016,983 183,924,987 197,824,082	235, 504, 058 235, 504, 058 26, 615, 317 274, 808, 037 306, 048, 416	6,700,917 4,236,62 3,500,662 2,834,250 1,622,798	4,204,920 4,963,922 619,505 1,623,825 2,967,787
		Total receipts	(2)	73,156,453 77,870,156 81,726,057 88,956,519 97,097,754	102,398,443 112,587,061 125,261,815 135,492,476 149,722,193	298,336,440 309,589,920 335,319,452 365,166,470 389,125,391	-10,369,867 451,898,484 508,264,913 522,546,369 575,729,510	144,810,079	159,899,254 174,066,994 184,921,354	185,573,100 207,460,606 232,976,637 238,793,383 258,726,331	146,678,306 157,044,641 171,803,854 188,200,772	220,514,318 241,433,185 271,649,067 282,086,692 313,959,095	6,848,057 4,334,015 3,016,344 2,898,709 1,665,076	4,282,449 3,004,693 639,209 1,666,294 3,044,084
		Number of returns	(1)	56,101 56,338 56,338 54,676	66,045 65,551 66,944 67,398 71,108	388,852 +05,435 +23,753 4+0,30+	465,341 471,979 524,567 518,062 538,664	132,372	146,555	142,531 153,110 172,138 165,575 168,150	245,187 257,383 272,106 287,591 249,432	315,581 514,602 311,810 350,773 366,569	11,293 8,435 6,784 6,158	7,729 4,267 619 1,714 3,945
		Industrial division and year	TRANSPORTATION, COMMUNICATION, ELECTRIC, CAC, AND SANITARY SERVICES	196. 1962. 1965. 1966.	1967 1968 1969 1970 1971	WHOLESALE AND RETAIL TRADE 1962 1964 1965 1965 1965	1967 1968 1970 1970	Wholesale Trade	1964 1965 1966	1965 1965 1270. 1971.	R-tail Trade 1762 1965 1965 1966	196. 176. 1871. 1971.	Wholecale and Retail Trade not Allocable 1965 1765 1765 1765 1765 1766 1776	1968 1968 1969 1970 1771

ACTIVE CORPORATION RETURNS

Table 9.4 -- RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971.--Continued [All figures are estimates based on samples-mounts are in thousands of dollars]

		Net income	(14)	9,804,170 9,852,919 10,957,044 12,509,473 12,762,894 14,877,559 16,998,989 16,998,989 15,081,939 18,532,075	1,497,840 1,649,972 1,868,887 2,302,933 2,797,101 2,797,101 3,033,792 3,334,553 3,334,553 3,334,553	7,181 6,272 6,272 7,200 10,276 18,276 24,460 24,944 10,934 10,934 33,709
		Taxes	(13)	2,341,450 2,525,074 2,667,571 2,899,166 3,214,590 3,419,068 3,762,151 4,169,198 4,55,597 5,294,727	588,778 721,702 750,359 975,256 1,105,864 1,127,169 1,277,169 1,480,026 1,745,080	1,748 1,784 1,284 2,127 2,329 2,967 2,710 2,410
	Deductions	Deprecia- tion	(12)	1,704,169 1,767,989 1,931,180 2,086,918 2,453,840 2,453,840 2,639,571 3,237,971 3,237,971	1,138,410 1,410,733 1,561,679 1,910,739 2,218,849 2,242,910 2,359,825 2,446,213 2,666,213 2,666,213 2,666,213 2,666,213 2,666,213 2,666,213	1, 239 1, 440 1, 529 1, 754 1, 754 1, 212 1, 212 1, 212 1, 342 1, 375 8, 735
Returns with net income	D	Cost of sales and operations	(11)	17,973,600 20,290,439 21,889,520 24,889,704 29,957 31,145,688 33,735,969 42,899,622 47,849,623	10,779,828 12,567,563 13,764,075 16,240,811 16,240,813 21,570,328 22,300,065 24,958,191 26,804,429 27,990,554	51,435 33,435 41,539 26,833 19,425 232,434 53,181 201,241 201,241 203,240 203,060
Returns w		Business receipts	(10)	40,489,117 45,252,976 45,256,214 51,027,191 59,547,743 62,422,389 66,798,244 801,55,962 95,316,367	19,827,191 24,905,150 29,747,899 29,747,899 36,51,046 39,069,483 43,884,923 43,884,923	78,472 98,258 60,624 53,917 40,620 70,624 870,619 870,619 874,474 146,330
		Total receipts	(6)	69,234,990 78,950,254, 85,242,231 96,201,348 107,471,146 116,296,652 1129,978,780 1139,677,860 1159,677,860 1159,677,860	20,890,574 24,550,422 24,550,422 31,176,033 38,265,268 41,029,054 45,923,810 50,449,187 54,654,265	83,360 66,137 62,704 63,178 58,181 288,26 91,149 152,893 187,943
		Number of returns	(8)	227,118 223,665 237,627 243,113 243,658 257,765 257,716 226,549 226,549 226,549	79,822 85,887 98,191 107,440 115,899 129,471 132,006 1153,696 159,689	1,287 1,504 1,504 1,177 1,177 1,177 1,313 875 875 875 875 875
	Mot Sucon	(less deficit)	(4)	8,680,895 8,382,346 9,181,629 10,844,377 11,002,481 13,147,224 15,074,693 113,014,453 112,214,079 112,214,079	833,141 901,109 1,135,005 1,500,007 1,827,647 1,982,587 2,021,876 1,653,105 1,1198,708	113,708 19,198 13,025 19,500 12,234 12,036 116,036
		Taxes	(9)	2,963,896 3,287,664 3,501,119 3,677,855 4,314,318 4,760,934 5,709,281 6,444,457	854,312 1,008,212 1,099,026 1,099,026 1,213,530 1,511,337 1,712,630 2,008,875 2,508,875	2,693 1,684 1,684 4,480 15,656 15,932
income	Deductions	Deprecia- tion	(5)	2,370,138 2,494,030 2,738,852 2,845,406 3,554,653 3,286,979 3,531,061 4,065,452 4,305,785	1,770,502 2,212,270 2,389,460 2,577,766 3,007,766 3,007,926 3,202,060 4,176,363 4,176,363	3, 298 4,015 1,434 1,434 12,924 2,622 2,652 2,652 2,014
with and without net income	<u>م</u>	Cost of sales and operations	(7)	19,625,920 24,843,485 28,074,208 30,086,411 37,221,922 J5,31,676 88,332,934 43,634,213 43,44,362	14,437,231 17,806,626 17,806,626 19,811,641 22,560,889 26,331,443 27,970,369 32,461,148 37,733,747	66,312 66,312 60,324 42,262 75,163 75,163 68,963 86,963
Returns with 8	-	Business receipts	(3)	46,294,943 56,045,458 57,000,239 61,370,561 66,013,937 71,797,493 76,636,579 85,124,705 92,091,887	2e,607,534 30,008,042 32,487,018 36,46,598 41,184,713 45,210,688 45,210,688 45,227,736 66,439,315	103,127 115,449 87,013 91,912 560,052 110,568 269,950
		Total	(2)	81,858,656 93,442,867 110,246,802 110,465,502 119,844,911 121,982,953 164,909,937 177,320,643 198,468,720	28,095,321 34,101,153 34,101,153 38,777,034 43,082,43 51,046,33 60,036,636 69,571,428	109,923 127,551 95,532 113,834 28,603 120,239 271,576
		Number of returns	(1)	359,229 375,375 383,727 388,428 400,740 399,115 40°,192 428,969 415,736	150,082 163,766 176,902 188,177 202,065 220,561 228,898 261,633 281,218	7,756 7,906 5,482 7,372 8,030 15,706 6,051 6,051
		Industrial division and year		FINANCE, INSURANCE, AND REAL ESTATE 1962 1964 1966 1966 1967 1977	1962 1964 1964 1966 1966 1968 1970 1970	1962 1963 1963 1965 1966 1966 1966 1967 1998 1999

**Iperioti exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
NOTE: Estimates are rounded and may not add a description of the "Sample Design and Limitations."
See text for explanatory statements and a description of the "Sample Design and Limitations."

Index

*Asterisk denotes textual reference

Accounts payable partnerships, 145-63 Accounting period partnerships, 166 Small Business Corporations, 182 Accumulated amortization partnerships, 145-63 Accumulated depletion partnerships, 145-63 Accumulated depreciation partnerships, 134-63 Small Business Corporations, 177-81 Active businesses, 208* Adjusted gross income, 208* proprietorships, 79-108 Advertising, 209* Small Business Corporations, 169-75 all corporations, 192-6 Allowance for bad debts partnerships, 145-63 Amortization, 209* proprietorships, 28-34 partnerships, 115-22, 145-63 Small Business Corporations, 169-75 all corporations, 192-6 Assets, (total), 217* partnerships, 145-63

Bad debts, 209*
proprietorships, 28-34
partnerships, 115-22, 145-63
Small Business Corporations, 169-75
all corporations, 192-6
Business deductions, total
See "total deductions" also specific deductions
Business receipts, 3-20, 209*
proprietorships, 24-102
partnerships, 115-66
Small Business Corporations, 169-86
all corporations, 188-205

Capital gains (losses), 209-10* proprietorships, 103-8 Small Business Corporations, 169-75 all corporations, 192-6 Cash partnerships, 145-63

Changes in law, 207* Commissions proprietorships, 28-34 Compensation of officers Small Business Corporations, 169-75 all corporations, 192-6 Contributions, 210* Small Business Corporations, 169-75 all corporations, 192-6 Corporations, 3-20, 187*, 188-205 Cost of depreciable property, 210* proprietorships, 66-78 Cost of goods sold See cost of sales and operations Cost of labor, 210* proprietorships, 28-34 Cost of sales and operations, 3-20, 210-1* proprietorships, 28-47 partnerships, 115-33, 145-63 Small Business Corporations, 169-76 all corporations, 192-205

Deductions, total, 217* See also total deductions Depletable assets, 211* partnerships, 145-63 Depletion, 211* proprietorships, 28-34 partnerships, 115-22, 145-63 Small Business Corporations, 169-75, all corporations, 192-6 Depreciable assets, 211* partnerships, 134-63 Small Business Corporations, 177-81 Depreciable property See cost of depreciable property Depreciation, 3-20, 211-2* proprietorships, 24-47, 66-78 partnerships, 111-63 Small Business Corporations, 169-81 all corporations, 188-205 Distribution to stockholders, 212* Small Business Corporations, 169-75, 183-6 all corporations, 192-6 Dividends, 212*

Small Business Corporations, 169-75

all corporations, 192-6

proprietorships, 103-8

Dividends in adjusted gross, 212*

Employee benefit programs, 212* See also retirement plans

Farm business receipts proprietorships, 107-8 Farm net profit (loss), 212* proprietorships, 107-8 partnerships, 115-22, 145-63 Farms (number of) proprietorships, 107-8 Forms and instructions, facsimiles, 223-46

Geographic data See State data

Historical statistics, 247-58

Income (loss) from other partnerships, 212* partnerships, 115-22, 145-63 Income statements proprietorships, 28-34 partnerships, 115-22, 145-63 Small Business Corporations, 169-75 all corporations, 192-6 Income tax, 212-3* proprietorships (income after credits), 79-102, 107-8 Small Business Corporations, 169-75 all corporations (income tax after investment credit), 192-6 Industrial classification, 207-8* Insurance proprietorships, 28-34 Intangible assets (amortizable), 213* partnerships, 145-63 Interest on government obligations, 213* Small Business Corporations, 169-75 all corporations, 192-6 Interest paid, 3-20, 213* proprietorships, 24-34 partnerships, 111-22, 145-63 Small Business Corporations, 169-75

all corporations, 188-96

Costs, deductions, employee benefit

plans, income, receipts

Interest received, 213* proprietorships, 103-8 partnerships, 115-22, 145-63 Small Business Corporations, 169-75 all corporations, 192-6 Inventories, 213* proprietorships, 28-34 partnerships, 115-22, 145-63 all corporations, 192-6 Investments in Government obligations partnerships, 145-63

Labor hired See cost of labor partnerships, 145-63 Legal and professional fees proprietorships, 28-34

Material and supplies, 213* proprietorships, 28-34 partnerships, 115-22 Merchandise purchased, 213-4* proprietorships, 28-34 partnerships (purchases), 115-22 Mortgage and real estate loans partnerships, 145-63 Mortgages, notes, and bonds payable in less than one year partnerships, 145-63 Mortgages, notes, and bonds payable in one year or more partnerships, 145-63

Net gain (less loss) from sales of capital assets, 214* proprietorships, 103-8 Net gain (loss) noncapital assets, 214* partnerships, 115-22, 145-63 Small Business Corporations, 169-75 all corporations, 192-6 Net income after tax all corporations, 192-6 Net income (deficit), 214* Small Business Corporations, 169-76, 182 - 6all corporations, 188-205 Net profit (loss), 214* proprietorships, 24-65, 79-106 partnerships, 111-33, 145-66 Net profit (loss) from other partnerships partnerships, 115-22, 145-63 Net worth, 214* Small Business Corporations, 183-6 Nonfarm adjusted gross income, 214* proprietorships, 107-8 Nonqualifying dividends received, 214* partnerships, 115-22, 145-63

Notes and accounts receivable

Number of businesses, 214-5*

partnerships, 145-63

Partners' capital accounts (+ or -), 215* partnerships, 145-63 Partnership and Small Business Corporation net profit (less loss), 215* proprietorships, 103-8 Partnerships, 3-20, 110*, 111-66 Partners (number of) partnerships, 111-14, 145-63 Payments to partners, 215* partnerships, 115-22, 145-63 Payments to self-employed retirement plans, 216* proprietorships, 103-6 Payroll, 216* proprietorships, 24-7, 35-65 partnerships, 111-4, 123-33 Pension profit sharing, stock bonus, annuity plans See retirement plans Pensions and annuities (taxable), 216* proprietorships, 103-6

See net profit Proprietor, proprietorships, 3-20, 21-22* 24-108 Purchases, 216* partnerships, 115-22

partnerships, 111-114

See also total receipts

proprietorships, 28-34

all corporations, 192-6

proprietorships, 103-8

all corporations, 192-6

proprietorships, 28-34

all corporations, 192-6

proprietorships, 28-34

all corporations, 192-6

proprietorships, 103-8

all corporations, 192-6

Retirement plans, 216*

Royalties, 216-7*

partnerships, 115-22, 145-63

partnerships, 115-22, 145-63

partnerships, 115-22, 145-63

partnerships, 115-22, 145-63

partnerships, 115-22, 145-63

Small Business Corporations, 169-75

Rent paid, 3-20, 216*

Rent received, 216*

Repairs, 216*

See legal and professional fees

Professional fees

Receipts

Salaries and wages (deduction), 217* proprietorships, 28-34 partnerships, 115-22, 145-63 Sales of capital assets (loss) proprietorships, 103-8 Small Business Corporations, 169-75 all corporations, 192-6 Sample design and limitations, 219-22 Shareholders See stockholders Size of --Adjusted gross income: proprietorships, 79-102 Assets (total). partnerships, 153-63 Small Business Corporations, 183-6 Business receipts: proprietorships, 35-47 partnerships, 123-33 Small Business Corporations, 176 all corporations, 197-205 Depreciation: proprietorships, 66-78 partnerships, 134-44 Small Business Corporations, 177-81 Farm net profit (loss): proprietorships, 107-8 Nonfarm adjusted gross income: proprietorships, 107-8 Small Business Corporations, 167-86 Standard metropolitan statistical areas proprietorships, 62-65 State data proprietorships, 48-61 Stockholders (number)

Small Business Corporations, 183-6 Taxes paid, 3-20 Small Business Corporations, 169-75 Small Business Corporations, 169-75 Small Business Corporations, 169-75 Small Business Corporations, 169-75

proprietorships, 24-34 partnerships, 111-22, 145-63 Small Business Corporations, 169-75 all corporations, 188-96 Total assets, 217* partnerships, 145-63 Small Business Corporations, size of, Total deductions, 217* proprietorships (business deductions), 28-34, 66-78 partnerships, 115-22, 134-63 Small Business Corporations, 169-75, all corporations, 192-6 Total receipts, 217-8* partnerships, 115-33, 145-63 Small Business Corporations, 169-76 all corporations, 188-205 Total receipts less total deductions Small Business Corporations, 169-75 all corporations, 192-6

Wages and salaries (income), 218*

		, and the second
5		

		÷)